VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

AUDITED FINANCIAL STATEMENTS for the year ended 31 December 1989 and REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 5E (A/45/5/Add.5)

UNITED NATIONS

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New York, 1990

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LETTERS OF TRANSMITTAL

8 March 1990

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my Office, I have the honour to submit the accounts for the year 1989, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurance of my highest consideration.

(Signed) Thorvald STOLTENBERG

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

25 June 1990

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1989, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) O. T. PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1989.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNHCR headquarters at Geneva and at UNHCR field offices in the Sudan and Honduras.

3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration, and this practice once again helped in maintaining a continuous dialogue with the Administration.

4. Our recommendations are intended to assist the Administration in considering and implementing further improvements. The following are considered the most significant matters arising from our 1989 audit examination. We have discussed these matters with the Administration, whose responses are referred to, as appropriate. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Summary of recommendations

5. We recommend that the following corrective actions, presented in order of priority, be taken:

(a) UNHCR should explore the possibility of obtaining guaranteed income to complement voluntary contributions, which have become largely unpredictable in the light of growing needs. We also reiterate the recommendation in the Board's previous report 1/ that UNHCR should intensify its efforts to extend fund-raising activities to non-traditional sources in order to broaden its income base (see para. 22);

(b) Funds channelled through UNHCR as "simple transfers" to third parties should be adequately monitored to ensure that they are utilized only for activities consistent with the aims and policies of UNHCR and the United Nations. Such funds may also attract appropriate administrative charges (see para. 25);

(c) UNHCR should examine the feasibility of disclosing in an annex to the financial statements the relevant data on its global food assistance programmes (see para. 30);

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 5E (A/44/5/Add.5).

(d) In view of high costs, the frequency in the reassignment of staff in the implementation of the staff rotation policy should be reviewed to maximize the intended benefits, with minimum cost (see para. 47);

(e) Steps should be taken to streamline the reporting and payment procedures of cash-for-food contributions in order to accelerate reimbursement from donors for food purchases and related costs (see para. 60);

(f) The limitations in the monitoring of project expenditures imposed by inadequate staff resources and other budgetary constraints, make it obligatory that effective arrangements be established to ensure that project funds administered by implementing agencies are adequately monitored and efficiently controlled (see paras. 65, 66 and 67);

(g) UNHCR should always ensure that voluntary contributions are only accepted and utilized in a manner consistent with the Financial Regulations of the United Nations, the Financial Rules for Voluntary Funds and where relevant with United Nations Staff Regulations and Rules (see paras. 98, 99 and 100);

(h) The Administration should continue with its review of the status of field offices in order to reduce administrative costs on country programmes with a view to achieving an acceptable balance between administrative and programme costs (see para. 45);

(i) With regard to non-expendable property, procedures for the proper disposal of items at the closure of projects should be strictly enforced (see paras. 71 and 105).

Summary of findings

6. The ability of UNHCR to respond adequately to its mandate of providing assistance to refugees is limited by the difficulties that it encounters in raising voluntary funds in a systematic and timely manner. The establishment of effective funding arrangements is therefore a necessity (see paras. 17 and 21).

7. In reviewing contributions for Other Trust Funds, we noted that 30 per cent of the contributions for those funds in 1989 ($15.8 million) represented cash routed through UNHCR to third parties governed by a simple exchange of letters and not necessarily of direct benefit to UNHCR-funded projects (see para. 24).

8. With the exception of food provided directly from the resources of UNHCR, other food assistance provided by the World Food Programme (WFP) and other bilateral donors is not disclosed in the financial statements of UNHCR. Basic food being a major component in refugee assistance, information in an annex to the financial statements on the global food assistance programmes implemented during the year might be useful to the users of UNHCR financial statements (see paras. 28 and 29).

9. The value of the non-expendable property of UNHCR is not included in the balance sheet, but is recorded in inventories. The book value was $28.16 million as of 31 December 1989. Purchases amounting to $13.5 million were not included in the inventory because the amount in respect of property for which UNHCR retained ownership had not been ascertained; and PT.107 forms for such items had yet to be received from field offices (see para. 32).

10. As a result of the cost-saving measures instituted by the High Commissioner, the official telephone costs of UNHCR for 1989 showed a significant reduction of 16 per cent over the previous year's expenditure. However, we observed the need for the review of the frequency in the reassignment of staff in view of the high costs involved in the implementation of the staff rotation policy (see paras. 39 and 46).

11. We noted a steady increase in the level of prior years' outstanding contributions. Because of cumbersome reporting and processing procedures, delays of up to two years occur before certain contributions are paid by donors. UNHCR is thus deprived of potential income in respect of cash-for-food contributions (see para. 53).

12. Under a memorandum of understanding, when WFP provides food aid through UNHCR to refugees located in the least developed countries, and within the availability of donor funding, UNHCR may claim internal transportation, storage and handling costs incurred. Owing to the absence of clearly defined recording and reporting procedures, the refunds of 50 per cent or more internal transportation storage and handling costs were characterized by inordinate delays (see paras. 58 and 59).

13. Out of 51 project files with an estimated budget of $123 million that we examined, only 10 involving less than $4 million were directly executed by UNHCR field offices. Only a few field offices have the personnel with the necessary skill to review project expenditures effectively, while budgetary constraints hinder extensive audit coverage. Therefore, the administration of project funds by implementing agencies need to be adequately monitored and effectively controlled (see paras. 64 and 65).

14. We noted that four field offices donated 23 vehicles and other equipment valued at $618,953 to implementing partners without the prior approval of the Property Survey Board (see para. 70).

15. A special audit examination of the Unearmarked Trust Fund disclosed a number of lapses in the administration of the Fund (see para. 77).

16. Disbursements made in respect of a project in a field office, amounting to $156,068.18, had no adequate supporting documentation. We were therefore unable to satisfy ourselves on the proper acquittal of the payments. We further observed the need to improve procedures for revenue collection and its accountability at the office of an implementing agency (see para. 107).

Part I: Financial statements

The liquidity position of UNHCR

17. The year-end unprecedented funding shortfall of $38,030,000 in the annual programme portrays the crucial need for increased cash flow and guaranteed funding of UNHCR activities. Our review also indicated considerable decline in the investment portfolio of UNHCR as a reflection of its precarious financial situation.

18. In this connection, total cash receipts for all programmes amounted to $499 million, as against the total disbursements of $524 million. The level of headquarters cash reserves in the form of time deposits and two-days' notice

accounts averaged $37.3 million compared to $80.2 million for 1988 and $87.4 million in 1987.

19. This was insufficient to meet average monthly cash disbursements processed at headquarters totalling some $45 million. As a result, maturing deposits and part of two-days' notice accounts had to be liquidated in order to prevent the disruption of operations. Similarly, other time deposits could only be placed or renewed invariably for two weeks or not longer than one month.

20. We noted the concern of the Treasury in monitoring, on a daily basis, the balances on the temporary investments at headquarters in all currencies in response to the tight liquidity position. Effective January 1990, senior management staff were regularly informed of the overall cash situation, together with the cash flow forecast for the coming month. Although not a lasting solution, it enabled prompt adjustments to be made in spending.

21. The ability of UNHCR to provide both budgeted and emergency material assistance is limited by its capacity to raise voluntary funds in a systematic and timely manner. The present financial crisis, therefore, requires serious scrutiny and an effective remedy if the future ability of UNHCR to provide assistance to refugees is not to be severely impaired. We learned that a working group has been set up to study the funding mechanisms of UNHCR programmes.

22. We recommended that UNHCR should:

(a) Explore the possibility of obtaining guaranteed income as a complement to voluntary contributions, which are becoming unpredictable;

(b) Continue to broaden its income base by intensifying fund-raising efforts in the private sector and in revenue-producing activities, as advised by the Board in its previous report. 1/

23. In welcoming our recommendations, the Administration stated that one of its objectives is to obtain a higher degree of assurance from the donor community with regard to the funding of UNHCR programmes and a better predictability of income. It said further that major efforts would be undertaken in fund-raising activities in the private sector and revenue-producing activities, as recommended. However, it concluded that the private sector is not a solution for the immediate problem, nor should it be considered as an alternative for funding deficiencies.

Other Trust Funds

24. Our examination of contributions for other trust funds disclosed the following:

(a) Of the total year-end paid cash contributions of $52 million for Other Trust Funds, $15.8 million, or 30 per cent, represented cash channelled through UNHCR, called "simple transfers" to refugee programmes carried out by third parties and governed only by an exchange of letters between the donor and UNHCR. As a result, only $36.7 million of the resources actually financed the programmes of UNHCR's Other Trust Funds, thus distorting the funding level;

(b) Although these simple transfers do not fund the activities of UNHCR they are accepted because of the importance of continued activities of non-governmental organizations and the exceptional character of the requests coming from the major

donors of UNHCR. However, the beneficiaries are not required to provide the purpose for which the funds are being transferred. Under the circumstances, there is no assurance that funds transferred will be used for purposes consistent with the policies and aims of UNHCR;

(c) We also noted that in some cases the activities of non-governmental organizations could not otherwise be funded without using UNHCR as a conduit because of restrictive national laws. Simple transfers could therefore lead to criticism, which might negatively affect the Governments as well as UNHCR;

(d) UNHCR incurs indirect extrabudgetary liability for the administrative process of transferring the funds, such as staff time and bank charges, but does not recover the costs from the donors.

25. We acknowledge that, in accepting these simple transfers, UNHCR maintains good working relations with donors who otherwise may have difficulties in transferring funds. However, to present the funding status for UNHCR programmes more accurately, and to protect the interest of UNHCR, we recommended that:

(a) Steps should be taken to monitor the projects for which simple transfers are made in order to assure that funds are used only for activities consistent with the aims and policies of UNHCR and the United Nations;

(b) Simple transfers should be recorded as a transit account and appropriate administrative charges levied on donors.

26. The Administration accepted our recommendations and added that it accepts simple transfers only in exceptional cases and will in future request donors to provide complete background information as to the purpose for which funds are being transferred.

Incomplete data on food aid

27. Food aid is indeed a major component of the refugee assistance programmes of UNHCR, and information on its volume and estimated value is useful to the UNHCR Executive Committee and other users of its annual accounts, but adequate information is lacking in the year-end financial statements on the total world-wide food assistance to refugees.

28. The food aid assistance that is not handled by UNHCR is not reflected in the accounts. Basic food commodities are predominantly supplied and funded by other organizations with a much lower amount from UNHCR in the following order of importance:

(a) WFP contributions in kind, not presently recorded and accounted for under UNHCR assistance activities;

(b) EEC and other donor contributions in cash or in kind to be recorded under UNHCR trust funds;

(c) UNHCR Annual Programme, in exceptional cases, when no other funding alternative exists.

29. According to Supplies and Food Aid Service records, 1989 food aid derived from the above-mentioned sources amounted to 1,353,383.60 metric tonnes, valued at $307.1 million, as detailed below:

Source	Tonnage	Value $
WFP	480 174.10	136.8 million
Bilateral	494 186.50	113.3 million
UNHCR	179 023	57.0 million

30. In our view, statistical data on total food aid that do not form part of the financial statements should be provided in an annex for information purposes. This is essential, since UNHCR is the United Nations agency with overall responsibility for the care and maintenance of refugees, including their nutritional well-being.

31. The Administration recognized the need for information on food assistance programmes implemented globally by UNHCR and indicated that the feasibility of the recommendation would be considered against the background of the availability of relevant information at the year end and the need to submit timely financial statements.

Non-expendable property

32. In accordance with the summary of significant accounting policies, non-expendable property is not included in the balance sheet but is recorded in separate inventories. The stated book value as of 31 December 1989 of non-expendable property held for administrative purposes was $28.2 million. However, our reconciliation of Supplies and Food Aid Service procurement records with the status of UNHCR inventory control (Report BOI) revealed that purchases of non-expendable items, including vehicles and equipment involving $13.5 million, were not inventoried, as the amount in respect of property for which UNHCR retained ownership was not ascertained, and PT.107 forms for such items had not yet been submitted to headquarters by field offices. As a result, the book value is not an accurate reflection of the inventory value at year end.

33. According to existing administrative procedures, the inventory of non-expendable property maintained at headquarters will include all items, whether furnished by headquarters, purchased in the field, received on loan, transferred from another field office or assigned to an operating partner, for which ownership remains with UNHCR. The need to maintain reliable inventory records at headquarters as verification data for field office inventories was felt.

34. In order to ensure that effective inventory controls are in place, it was recommended that field offices should continue to be reminded to submit PT.107 (inventory input forms) on a timely basis to facilitate headquarters' inventory update. In addition, ownership or right of use should be stated on future purchase authorization orders and receiving reports in order to facilitate their reflection in the headquarters inventory. In case of change of ownership, a proper agreement or takeover certificate should be signed.

35. The Administration agreed to the need for inventory controls. It stated that a model agreement for ownership transfer has been developed for adaptation by field offices to fit their local circumstances.

Outstanding bank confirmations

36. We did not receive bank certificates as of 31 December 1989 on the bank balances of 117 accounts out of a total of 217 operated worldwide by UNHCR, in spite of notification letters sent to the respective banks by UNHCR. Consequently, a total balance of $11.5 million held in those accounts could not be confirmed.

37. Urgent reminders were sent by UNHCR to the defaulting banks on 27 April 1990, requesting that the outstanding certificates be sent directly to the Board through its New York address. Their responses are still awaited.

Part II: Management issues

Budgetary control

Headquarters official telephone calls

38. During our review of the budgetary control system, we observed with appreciation that, as a means to cut down on administrative expenditure at headquarters, the High Commissioner had instituted a series of cost-saving measures to curtail communication expenditures.

39. We observed that, as a result of these control measures, UNHCR official telephone expenses for 1989 were significantly reduced from $581,388.42 in 1988, to $490,374.86 in 1989. The total reduction of $91,013.56 represents comparative savings of 16 per cent on the prior year's telephone expenditure.

40. We noted that the instructions contained in the High Commissioner's memorandum on expenditure control on telephone communications were in some instances not faithfully carried out. In this connection, telephone calls that exceeded the authorized six minutes' limit ranged between 29 and 118 minutes, although many of those cases can be justified.

41. We urged the Administration to continue its efforts in pruning expenditure on telephone communication to the barest acceptable minimum.

42. The Administration indicated its interest and efforts in keeping administrative expenditure under control. It said worst offenders had been admonished on the need to keep expenditure under control, while the following measures are being considered for more stringent controls:

(a) Limiting the number of headquarters staff authorized to make long distance calls;

(b) All long distance calls to field offices to be authorized by the respective Heads of Desk;

(c) Headquarters-originated calls to be restricted to specified persons.

Rationalization of UNHCR field offices

43. We observed 10 UNHCR field offices where the administrative budgets were higher than programme budgets that they were to deliver in 1989. In this connection, we noted that allocations for administrative expenditure were between 50 and 85 per cent of the total cost of the country programmes. We noted a similar pattern in 1990. A further review disclosed that for 1989, the operational cost for a particular country was estimated at $62,000. No allocation was made for administrative costs because the United Nations Development Programme (UNDP) acted on behalf of UNHCR. However, in 1990, with the establishment of a branch office in that country, an amount of $139,000 was allocated towards the administrative cost of the country programme, but operational costs remained the same as for 1989.

44. We learned that, for protection purposes, the presence of UNHCR is labour-intensive and consequently involves more staff costs to run a programme. It was explained that many programmes have diminished in scope and magnitude, owing to programme cuts imposed by the financial crisis as well as to reduced assistance in countries where durable solutions are being implemented.

45. We observed that as a result of severe budgetary constraints the Administration was considering cost-saving measures in order to achieve substantial economies in administrative and programme support costs. The closure of field offices in countries where alternative representation can be arranged is being considered. We urged the Administration to continue with the efforts to reduce administrative costs on country programmes with a view to achieving an acceptable balance between administrative and programme costs.

UNHCR staff rotation policy

46. During a review of the budgetary control system, we observed that, between January and August 1989, over 79 officers of different grades were assigned to other duty stations in line with UNHCR rotation policy. Over $1.1 million was expended on staff allowances and transportation costs to various duty stations. By the application of existing staff rules, the transfer costs were found to be much greater in respect of higher grade personnel. This was confirmed by the fact that $533,249, representing 47 per cent of the total expenditure, was incurred on 25 staff members at the P-4 level and above.

47. The rotation periods provided by the policy are as follows:

Category I	countries	4 years
Category II	"	3 years
Category III	"	2 years
Category IV	"	2 years

We believe that the rotation policy was primarily aimed at achieving equity in the sharing of the burden of living and working under different conditions. The experiences to be gained by exposures to real field situations would enhance practical and effective decision-making at headquarters on their return. We, however, hold the view that the periods of the reassignment are not long enough to

permit adequate development of the required experience in programme delivery, and to justify the huge financial commitment in the rotation policy. The present liquidity problem of UNHCR also calls for a review of the above policy to maximize the benefits intended from it with minimum costs.

48. The Administration welcomed our recommendation, particularly at this stage when discussions were taking place within UNHCR on the length of assignments. The existing rotation periods were, however, established after extensive discussions based on the hardship situation at the duty stations concerned.

Excess expenditure

49. The UNHCR Manual and Implementing Instruments provide that executing agencies should not incur expenditure on behalf of UNHCR in excess of funds made available to them. It is also obligatory for the High Commissioner to be consulted before variations exceeding 10 per cent are made, even when the High Commissioner's total allocation is not exceeded. In this regard, the following internal control weaknesses were noted:

(a) During our review of the status of obligations overspent, we noted that from April 1989 to November 1989 voluntary funds disbursements at month-end exceeded the recorded obligation levels by between $0.5 million and $3.9 million;

(b) A review of the project files also disclosed variations of more than 10 per cent over budget figures by a total of $360,238.02 on two projects for which there were no prior consultations with the High Commissioner.

50. Programme and Management Service explained that these exceptions to the provisions of the UNHCR Manual and Implementing Instructions were necessary in order to meet immediate obligations for the survival of refugees. Since the ability of UNHCR to fund projects depends largely on the availability of voluntary contributions, expenditures incurred by implementing agencies should be closely linked with funds released to them. In addition, variations in excess of 10 per cent should have the approval of the High Commissioner to ensure efficiency in the utilization of resources.

51. We recommended that established procedures as contained in the UNHCR Manual and Implementing Instructions be followed in order to ensure that UNHCR funds are disbursed in accordance with its rules and regulations.

52. The Administration agreed that implementing partners should respect agreements with UNHCR when incurring expenditures and stated that an agency that incurs unauthorized expenditures runs the risk of being refused reimbursement. It further assured us of following up all cases of over-expenditure, project by project.

Pledges and contributions

Status of prior years' contributions

53. As shown below, we noted a steady increase in the level of prior years' outstanding contributions. Most of these contributions relate to food aid and

remain outstanding partly because of belated submission of distribution reports by field offices and the slow payment process of some donors.

Year	Cash	Kind	Total
	(millions of dollars)		
1987	22.7	9.6	32.3
1988	25.3	6.7	32
1989	28	23	51

54. We noted with appreciation the well-organized and aggressive follow-up actions taken during the year by the food co-ordination office of Supplies and Food Aid Service to obtain reporting data from field offices for rapid transmission to food donors.

55. Of the 1989 cumulative balance of $51 million, $15.8 million, or 31 per cent, consist of a single donor's unpaid food contributions (excluding 1989 contributions), although the necessary documentation for about 80 per cent of the amount had been submitted by UNHCR to the donor awaiting reimbursement. Because of cumbersome reporting and processing procedure, delays of up to two years occur before the final payment of a contribution. We recognize that food can actually be delivered but still appear as outstanding because of inadequate reporting from the field. UNHCR is thus deprived of potential income in respect of cash-for-food contributions.

56. In view of the present precarious financial situation, timely action is needed to overcome the slow refund procedures in order to accelerate cash in-flow. We therefore recommended that steps be taken to streamline the reporting and payment procedures to obtain fast reimbursement from donors for food purchases and related costs.

57. The Administration accepted our recommendation and indicated that field offices would be strongly reminded to comply with reporting requirements to speed up donor reporting. This would certainly lead to more effective results in claiming payment of contributions for food purchases and related costs and would reduce the level of outstanding contributions.

Contributions for food aid through WFP

58. Under a memorandum of understanding, when WFP provides food aid through UNHCR to refugees located in the least developed countries and within the availability of donor funding, UNHCR may claim internal transportation, storage and handling costs incurred. In 1989 alone, the internal transportation, storage and handling budget for three least developed countries amounted to some $46 million, underscoring the need for effective monitoring of the 50 per cent refunds through WFP of those expenditures.

59. We noted that the compilation of internal transportation, storage and handling cost data and the filing of claims to WFP is the responsibility of the UNHCR field offices. The claims are routed through the local WFP office to its headquarters in Rome with copies to the respective UNHCR desks at headquarters. The responsibility

for following up these claims does not appear to have been clearly defined, although, sporadic follow-up action was undertaken by Supplies and Food Aid Service when its attention is drawn to outstanding claims by the relevant desks and field offices. As a result, there is no adequate co-ordinated internal transportation, storage and handling information on outstanding claims submitted to WFP to serve as verification data for the status reports submitted by WFP on pledges and contributions.

60. We recognize the need to establish procedures for recording and reporting internal transportation, storage and handling contributions both pledged and received by WFP on behalf of UNHCR. We observed that WFP reported in January 1990 funds totalling $9,801,693 as either received or confirmed as 1988-1989 internal transportation, storage and handling contributions. The present situation can be improved as follows:

(a) Monitoring procedures should be improved in view of the potential cost recovery income to be derived from internal transportation, storage and handling contributions;

(b) Internal transportation, storage and handling claims should be timely submitted to WFP whose co-operation should be requested on the regular transmission of status reports. Paid contributions should be promptly transferred to UNHCR.

61. The Administration agreed that the monitoring of internal transportation, storage and handling contributions could further be improved, and outlined efforts that were being made to streamline it. It was also agreed that a mechanism for co-ordination at headquarters was needed and would be established.

Project activities

Financial control over implementing agencies

62. We noted the need to improve on the credibility of financial reports submitted by implementing partners in view of the staff and financial constraints facing UNHCR. In this regard, we observed that, for the year under review, as much as $459.9 million was expended on various field projects under both general and special programmes. Out of this figure, payments to implementing agencies and branch/field offices towards the execution of projects was $397.7 million, requiring close monitoring.

63. We also noted that, whereas there are about 137 field and sub-offices, there are only 35 finance officers of different grades assigned to only 20 field and sub-offices. In effect, there are over 110 field and sub-offices without finance officers. The finance officers perform the additional important task of on-the-spot examination of financial reports submitted by implementing partners.

64. UNHCR is normally not operational when suitable implementing partners can be identified. For example, out of 51 project files with an estimated budget of $123 million examined, only 10 involving less than $4 million were directly executed by UNHCR field offices. However, agreements entered into with implementing agencies did not always include a provision for the submission of certified audited accounts, nor was the provision adequately enforced.

65. We also noted that, although implementing agreements contain provision for the inspection of financial records by both the United Nations Internal and External Auditors, extensive audit coverage has been hampered by budgetary and staff constraints.

66. During discussions, we noted that UNHCR, being field-project oriented, depends largely on project achievements and project reporting as a measure for successful financial management of projects. However, this method cannot altogether provide a firm basis for the reliability of accounts submitted by implementing agencies, since this approach cannot adequately ferret out waste and irregularities in programme implementation.

67. We recommended that action should be taken to incorporate a provision for an audit certificate in all agreements with implementing agencies and, funds permitting, steps should be taken to improve the staffing position of finance officers in the major field offices.

68. The Administration shared our concern and added that monitoring of the financial transactions of implementing partners is the job of both finance and programme officers. Where there is no finance officer post available in a field office, the function is carried out by programme officers, who normally can be found in all major field offices. It stated further that standard clauses for agreements with implementing partners continue to include the requirement for an audit certificate, unless special circumstances justify a different decision.

Non-expendable property

Disposal of property items without authority

69. Although improvements have been recorded in headquarters' control over property items, we noted the need for further improvement, particularly in the way field offices manage property items in their charge.

70. Chapter IX, section 11.4.1 of the UNHCR Manual states that no property items should be disposed of without headquarters' approval. However, we noted that four field offices had donated 23 vehicles and other equipment valued at $618,953 to implementing partners and had only written to headquarters for post facto approval. We noted the concern expressed by the Property Survey Board on the fact that the items had been donated without prior approval. We also noted that this concern ran through a great deal of the Board's deliberations as far as the management of property at field offices was concerned.

71. We recommended that sterner action should be taken to enforce strict compliance with the procedures on the efficient disposal of property items.

72. The Administration appreciated our comments on improvements in headquarters' control over property items and agreed that UNHCR would continue to closely monitor their control. It was also stated that a stern view would be taken in cases of serious breaches of control. In this regard, substantive officers at headquarters and in the field had been reminded of the procedures to be followed in disposing of property items. In addition, the Administration felt that the approval procedures need to be adjusted to permit the field offices to take prompt and effective disposal action when required by special circumstances (i.e., evacuation of staff members for security reasons).

Missing property items

73. Failure by field offices to report missing property items promptly to headquarters persisted. Property Survey Board records on 48 countries indicated that, between November 1988 and October 1989, five countries had requested approval from headquarters to write-off 36 missing items with a total value of $61,627.78. However, the loss of those items, which included three vehicles, had not been previously reported to headquarters.

74. The failure of some field offices to report thefts and losses to headquarters prior to requesting write-offs from the Property Survey Board was sometimes the result of the requirement in the UNHCR Manual that thefts and losses be reported to headquarters (on form GS.45) accompanied by local police reports. This means that, until a police report has been obtained, a theft or loss would not be reported. For instance, although a Toyota Land Cruiser in a field office was noted missing in August 1986, in the absence of a police report, the loss was not communicated to headquarters until February 1989, when a write-off was sought.

75. We appreciate that it is necessary to establish fully the loss of an item before a report is made to headquarters. However, in order to ensure prompt reporting of losses, we recommended that consideration should be given to amending chapter IX, section 11.63 to request that, in respect of high-value items (limit to be determined by the Property Survey Board), a report be made to the local police and after a specified period (also to be determined by the Property Survey Board), headquarters be notified of the loss pending the completion of police investigations.

76. The Administration felt that, in relation to the total value of UNHCR property items (about $27 million) the loss was not significant. (The thrust of our observation is on the need to review the present reporting procedure.) However, it was admitted that there were some delays in reporting theft cases to headquarters, owing to the non-receipt of police reports by field offices. It was suggested that it would be desirable if the Property Survey Board could have the authority to write off losses in respect of items of low value based only on comments and detailed reports submitted by the field offices.

Special audit examination of the Unearmarked Trust Fund

Introduction

77. We observed weaknesses in the operation and control of the Unearmarked Trust Fund as a result of inadequate definition of its purposes and objectives and the absence of specific reporting requirements. There is some confusion with regard to the use of the term "unearmarked" in the records of UNHCR, as it has no consistent application in practice. For example, on the one hand, paragraph 6.1 of the Financial Rules for Voluntary Funds defines contributions to UNHCR General Programmes as "unspecified" (unearmarked), in the sense that they can be utilized for any activity within the General Programmes. On the other hand, those contributions are earmarked because their use is restricted to General Programmes. In the same way, as a trust fund, the "Unearmarked Trust Fund" is in fact earmarked, albeit for activities as wide and varied as authorized by the donors.

Contributions prior to 1970

78. As a result of the UNHCR policy of keeping official records for a limited number of years, we were unable to determine when the donors started contributing towards UNHCR activities. We found in some files evidence of payments made by one of the donors dating back to 1962, and by another, to 1967. These records were, however, not complete in view of the policy stated above. In our review, we were nevertheless able to go back to 1970, as basic documents were available. We could, however, not take account of any contribution paid before that year.

Purpose of contributions

79. The Unearmarked Trust Fund contributed by two donors was to be used by UNHCR "under the Education Account or for other activities which have the character of technical assistance to refugees". At the initial stages, one would say that the funds were earmarked for a wide range of activities. With the consent of the donors, the scope continued to expand over the years, until the Funds lost any amount of earmarking that it initially had.

80. For instance, by the year 1977, the donors had expanded the description as follows: "to be used by the High Commissioner at his discretion inside or outside the regular programme for educational and other technical assistance projects, or for assistance to persons within or outside his mandate to whom he wishes to extend his good offices or whom he is assisting at the request of the Secretary-General of the United Nations".

81. In 1978, as a result of discussions between UNHCR and a representative of one of the donors, the use of that donor's contribution to the unearmarked fund was extended to cover the High Commissioner's travel and hospitality costs and, in exceptional cases, those of senior staff members designated by him. It would appear that the extension was authorized to redress the specific needs of UNHCR which otherwise could not have been fully satisfied within the constraint of rigid financial control.

The Unearmarked Trust Fund

82. In the books of UNHCR, the unearmarked contributions paid by the two donors are merged into one trust fund, called variously "Nordic Trust Funds", "Nordic Funds" and "Unearmarked Funds". In the financial statements, however, the Unearmarked Trust Fund is merged with other trust funds described in schedule 5 since 1982 as "various", "Headquarters and various" and "Overall allocations".

83. The Unearmarked Trust Fund was until 1986, administered by the Director for External Affairs. When he was posted outside headquarters in 1986, the administration of the Fund went to the Personal Assistant to the High Commissioner and in June 1988, to the Head of Fund-Raising Service.

84. Charges to the Fund were personally authorized by the High Commissioner and an officer from the Treasury was designated to be responsible for recording allocations therefrom. With effect from 1978, another officer in the Budget and Management Section was also designated to be responsible for recording transfers to, and expenditures from, an administrative sub-account that was created to be used for hospitality and travel costs, in particular by the High Commissioner and other senior officers to be designated by him.

The administrative sub-account

85. Following from a discussion in 1978 between UNHCR and a representative of one of the donor Governments, it was agreed that "an appropriate portion of the 1978 contribution be reserved to meet administrative and programme support expenditures presently falling outside the budgetary resources available to the High Commissioner. Expenditures thus charged to the contribution may, for instance, include additional costs resulting from official air travel not covered by the administration rules, undertaken by the High Commissioner, and exceptionally, by senior staff members designated by him." This authorization was extended into a standing authorization in 1979.

86. Starting in 1978 (and in accordance with UNHCR's rules), a project was established each year called TF/VAR/AD (with prefixes and suffixes to identify one year's activities from another), into which amounts ranging from $50,000 and $200,000 were transferred from the Unearmarked Trust Fund to be used for hospitality and upgrading of air travel for the High Commissioner and some senior officers in UNHCR.

Charges to the Fund

87. The Fund was used to finance various operational and administrative activities. Some of these were public information campaigns, launching of new fund-raising activities and repatriation programmes, hospitality and travel. In addition, the Fund was also used to cover the salaries and related administrative costs of a varying number of staff members from 1980 to 1989. Although, initially, the intention was to pay back such allocations after appeals had been launched and specific contributions received from donors, in actual fact, most of the refunds made were in respect of balances that remained after the end of the projects that were set up with the funds. With regard to the allocations made to pay staff salaries, we noted that the then High Commissioner had intended to regularize the situation by including the costs in the regular budget for the ensuing year. This, however, was never done and the salary costs continued to be charged to the Unearmarked Trust Fund. Total salary charges to the Fund are as follows:

	Initial allocation	Amount refunded	Net allocation (expenditure)
	(United States dollars)		
Donor I	6 345 400.00	1 080 864.65	5 264 535.35
Donor II	5 361 290.00	191 080.88	5 160 209.11

88. We noted that, when the immediate past High Commissioner was informed about the salary charges to the Fund, he ordered that steps be taken progressively to abolish the practice. Consequently, the number of allocations had been reduced from 23 to 11 as of 1989. We were unable to obtain the records that would have enabled us to determine the year-by-year reductions, and the net yearly allocations (expenditures) did not indicate a progressive reduction, except in 1988 and 1989, when the allocations were reduced. However, we saw evidence that confirmed that:

(a) The 23 posts were already on the authorized staffing tables of UNHCR and that it was only their funding that was charged to the Unearmarked Trust Fund;

(b) The posts had been reduced to 11 as of October 1989.

89. We also saw evidence that, as of October 1989, UNHCR was trying to find new sources of funding for the 11 posts or to discontinue the posts if no sources were found.

Weaknesses in the operation of the Fund

90. There was a considerable amount of discretion in the operation of the Unearmarked Trust Fund, which bordered on secrecy. Distribution of documents was restricted, some records were kept confidentially under lock and key.

91. We also observed that, even while an individual UNHCR staff member was assigned outside headquarters, he still continued to be involved in the administration of the Fund. The High Commissioner directed that the staff member be consulted on all matters relating to the Fund and that copies of all allocations made from it be made available to him.

92. It is not clear in what capacity that staff member was still responsible for donor consultations during the period he was assigned outside headquarters. According to the instructions on the administration of the Fund, his two successors, who administered the Unearmarked Trust Fund in their official capacity, were not to have contacts with the donors regarding the unearmarked funds. Furthermore, the reporting on the use of these funds was also to be done by the same staff member.

93. The administration of the administrative sub-account was given to the same staff member. He (together with the High Commissioner) authorized claims to be paid from the account when he was himself a beneficiary to the account, and was also responsible for contacts with the donor of the Fund and was to report, even if unofficially, to the donor on its use. The concentration of all these functions in one person was a great weakness in UNHCR's administration of the Unearmarked Trust Fund in general, and of the hospitality and travel account in particular. The weakness was further heightened by the staff member's continued administration of the sub-account after he had been assigned outside headquarters.

94. The absence of agreements with the donors, and consequently the absence of any form of reporting requirements, made it easier for UNHCR to keep on transferring funds from the Unearmarked Trust Fund without making any efforts to pay them back.

95. In a number of cases where allocations from the Trust Fund were made on a reimbursable basis, the amounts were not paid back into the Fund. UNHCR explained that this occurred mainly as a result of global shortages of funds or from the redefinition of operational priorities.

96. The Fund was not governed by the procedures on the administration of special-purpose trust funds. It was not clear who was responsible for seeing that the transfers made from the Fund were paid back, although efforts were made by both the Fund-Raising Service and the Treasury for reimbursement whenever they were possible.

Travel and hospitality

97. The charging of travel and hospitality costs to the Fund confirmed the wishes of the donor expressed in 1978 and quoted earlier in paragraph 85 above. However, the acceptance and utilization of the contribution for the payment of hospitality and staff travel costs since 1978 is not considered consistent with the aims, policies and activities of UNHCR as required in article VI rule 6.8 of the Financial Rules for Voluntary Funds nor with the requirements under the Financial Regulations of the United Nations. Furthermore, the first-class travel undertaken by certain staff members and charged to the Fund subsequent to General Assembly resolution 42/214 of 21 December 1987 was not in line with that resolution.

General recommendations

98. In our opinion, no adequate controls were instituted to govern the use of the Unearmarked Trust Fund. We would therefore recommend improvement in the control of the Fund. In this connection, we would suggest that the Administrator of Trust Funds be given full control over the administration of the UNHCR Unearmarked Trust Fund. Regular reporting requirements should also be instituted to ensure that contributions are utilized only for the purposes intended.

99. UNHCR should always ensure that voluntary contributions are only accepted and utilized in a manner consistent with the Financial Regulations of the United Nations, the Financial Rules for Voluntary Funds and, where relevant, with the United Nations Staff Regulations and Rules.

100. The reporting of a large number of trust funds with significant balances together in the financial statements (in the Annex to statement II and in the relevant schedules) as "Other Trust Funds" did not ensure adequate disclosure of the trust funds. UNHCR has already provided some information on the other trust funds in the 1989 income and expenditure statement in an attempt to improve transparency in financial reporting. We shall keep this matter under constant review with the view to recommending further improvement if necessary.

101. The Administration commented that UNHCR intends to implement our recommendations on the Unearmarked Trust Fund to the extent that those funds may be available in the future. Meanwhile, in agreement with the donors, no further administrative expenditure will be charged to the Unearmarked Trust Fund.

Field office operations

Disposal of non-expendable items

102. A standard clause in project agreements prescribes that the future use or ownership of any non-expendable property that is no longer required within the project shall be decided in all cases by written agreement between the parties to the agreement. Under no circumstances should such property be disposed of without prior consultation with UNHCR.

103. We noted from our review of the project activities of a field office that building structures, 4 grinding mills, 4 vehicles, 11 motor cycles, 3 refrigerators, 4 generators, 14 water pumps and 34 water tanks resulting from the closure of a project had been disposed of without fully complying with the terms of the agreement.

104. It was observed that a committee comprised entirely of the staff of the implementing agency was formed in September 1987 to consider the future use of the non-expendable property. The committee's decision on the distribution of the items appeared to have been implemented before approval was sought from UNHCR.

105. We recommended that UNHCR should ensure that procedures for the disposal of non-expendable property at the closure of projects are strictly complied with.

106. The Administration acknowledged that the agency had not followed the procedures for the disposal of non-expendable property. It assured us that it was establishing a special Board in the field office under UNHCR chairmanship to operate in accordance with project agreements.

Inadequate documentation of contract payments

107. We observed from our review of contract payments that a total amount of LSd 558,300.00 was paid to Road Transport Unit on vouchers 158/1/88 for LSd 370,750.00 and 3/P/2099 for LSd 187,550.00 in respect of a project. Voucher 158/1/88 had no supporting documents at all and was not receipted by the payee. Voucher 3/P/2099 paid on the basis of a payment request form was supported by unsigned statement of accounts.

108. We noted on the statement of account attached to PV 3/P/2099 that the Road Transport Unit claimed a total amount of LSd 315,950.00 for "trucks working days" and "onward and return trip days". We believe that the claim represents the transportation costs of refugees. Since voucher 158/1/88 (LSd 370,750) is also in respect of refugee conveyance, the total claim amounted to LSd 686,700.00 ($US 156,068.18). Furthermore, the Road Transport Unit requested a total of 7,920 gallons of diesel for 26 trucks but 10,516 gallons were issued by UNHCR, thus exceeding the request by 2,596 gallons. The basis for supplying fuel in excess of the quantity requested was not clear.

109. In the absence of adequate documentation, we were unable to satisfy ourselves as to the proper acquittal of the vouchers. We therefore requested that UNHCR:

(a) Provide the basis for the claim of LSd 686,700.00 in respect of conveyance of refugees by stating the number transported and the days the vehicles worked;

(b) Justify the issuance of the excess fuel (2,596 gallons) or confirm its recovery from the recipient;

(c) Ensure that in the future proper invoices bearing the company's name and signed by responsible officials are accepted as supporting documents;

(d) Ensure that voucher 158/1/88 is properly receipted by the Road Transport Unit and adequately documented.

110. The branch office explained that it was not entirely clear from the available documentation what the amounts claimed represented. While regretting that adequate documentation was not made available for audit, the Administration informed us that the branch office had been asked to trace and confirm the availability of the list

of refugees and relevant radio messages by which the rest of the required documents may be located and the records updated accordingly. UNHCR headquarters is following up these matters with the branch office.

Revenue-producing activities

111. We examined the procedures for the collection and control of revenue generated from projects sponsored by UNHCR in a field office. We were informed that revenue was collected by various camps who maintained bank accounts. Expenses were incurred from revenue at the camp level and the balance either remitted to the district office by cheque or set off against instalment payments for projects.

112. The following figures extracted from the Revenue Control Book revealed remarkable variations in revenue generated from a number of activities for the three-year period 1987-1989. Such significant variations require sufficient investigation, since they could be a pointer to weaknesses in revenue collection and its accountability.

Revenue collection 1987-1989

Activity	1987	1988	1989	Total
	LSd	LSd	LSd	LSd
Central workshop	72 581.58	76 126.00	23 499.40	177 206.98
Grinding mill	-	-	32 500.00	32 500.00
Water	2 530.00	2 488.00	65 662.94	70 680.00
Agriculture (ploughing)	21 865.50	-	-	21 865.50
Poultry	119 012.00	90 225.00	79 745.00	288 982.00
Containers	381.00	-	21 019.80	21 400.00
Motor grader	1 250.00	15 812.00	300.00	17 362.00
Vehicle	-	2 475.00	2 740.00	5 215.00
Miscellaneous income	9 435.00	48 323.00	30 210.00	87 968.00

113. We were unable to confirm these figures, mainly because only one bank account was maintained for both income from revenue-producing activities and project funds. Furthermore, monthly bank statements were not collected to enable the preparation of bank reconciliation statements on a timely basis. During our visit in November 1989, the latest available bank statement was for April 1989.

114. We recommended that the collection of revenue and its accountability should be improved as follows:

(a) The incurring of expenditure directly from revenue at both the District and at camp levels should be discouraged;

(b) Total revenue should be paid to the bank on a timely basis;

(c) A separate bank account should be opened for income from revenue-producing activities;

(d) A revenue chart should be maintained and used to monitor revenue collection;

(e) Monthly bank statements should be obtained to form the basis for the preparation of regular bank reconciliation statements;

(f) The monitoring of UNHCR funds by both the implementing agency and the UNHCR branch office needs substantial improvement.

115. UNHCR was in full agreement with our recommendations. We were informed that the recommendations were the basis of negotiations between the branch office and the implementing agency for improving the collection of revenues, their monitoring and future accountability. The 1987 revenues had already been paid to UNHCR.

Implementation of financial rule 114.1

116. In response to the request of the General Assembly contained in paragraph 24 of its resolution 44/183 of 19 December 1989, we reviewed the implementation by UNHCR of the above-mentioned rule and the related administrative instructions. Our review of losses of cash and property arising from fraud or presumptive fraud involving UNHCR staff members disclosed a decline in such cases in 1989.

117. All cases of serious financial mismanagement that were reported in 1986 involved UNHCR staff members in the field offices. However, as reported, only one UNHCR staff member committed serious financial irregularities in 1989. Three other cases of fraud and presumptive fraud were perpetrated by the implementing agencies of UNHCR projects. Write-offs of cash for the four-year period related mainly to minor amounts that were lost through pilferage.

118. In cases of fraud or financial irregularities, staff members were initially suspended and an administrative inquiry instituted. Action was taken on the basis of the results of the investigations. Corrective actions taken in accordance with the Financial and Staff Regulations and Rules seemed quite effective.

Ex-gratia payments

119. In accordance with UNHCR financial rule 10.5, the Administration informed the Board of Auditors that an ex-gratia payment of $1,782.50 had been made during the financial year 1989.

Write-off of losses of cash and property

120. In accordance with UNHCR financial rule 10.6, the Board was informed of the amounts written off during 1989. In four cases, cash amounting to $9,075.26 had been written off. A total of $340,590.12 concerned the write-offs of obsolete property.

Cases of fraud or presumptive fraud

121. The Administration informed the Board that, in the course of 1989, it became aware that project funds were misapplied by two implementing partners who are being held responsible for all moneys not used in accordance with the terms of the project document. Similarly, a bank is being held accountable for the payment of a forged cheque, while the recovery of an amount misappropriated by a staff member of UNHCR is being pursued from his termination payment.

Comments on matters dealt with in the 1988 report

122. We observed that measures taken by the Administration to redress recurrent deficiencies brought to its notice by the Board have been largely effective. However, as mentioned in earlier paragraphs of the present report, internal controls in certain operational areas need to be further improved, in particular, the administration of project funds by implementing agencies.

Acknowledgement

123. The Board wishes to express its appreciation for the co-operation and assistance extended to the auditors by the High Commissioner, his officers and their staff.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1989. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the Organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

20 June 1990

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1989

STATEMENT I

UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Balance sheet as at 31 December 1989

(Thousands of United States dollars)

1988			1989
	ASSETS		
13 814	Cash - in hand and at banks	3 752	
1 357	- in transit	3 427	
15 171			7 179
55 222	Short-term investments	36 643	
	Accounts receivable		
164 353	Governmental and other pledges	137 322	
947	Private pledges	1 271	
85	Accrued interest	15	
5 579	Due from United Nations Office at Geneva	2 189	
73	Due from UNDP	77	
3 991	Due from implementing agencies	791	
724	Other receivables	6 421	
175 752			148 086
	Loans and long-term receivables		
3 160	Loans to/on behalf of refugees	2 838	
23	Long-term receivables	21	
3 183		2 859	
(3 183)	Less: Contingency for loans and long-term receivables	(2 859)	
246 145	TOTAL ASSETS		191 908

1988			1989
	LIABILITIES		
157 075	Obligations for projects	139 417	
5 380	Letters of credit	367	
239	Advance contributions	4 706	
1 635	Other payables	2 301	
164 329			146 791
10 000	Working capital and Guarantee Fund		10 000
	General programmes		
48	Annual programme	(38 030)	
0	Emergency Fund	0	
48			(38 030)
	Special accounts		
2 671	Education account	2 870	
364	Revolving Fund for Staff Housing	549	
3 035			3 419
68 733	Special programmes		69 728
246 145	TOTAL LIABILITIES		191 908

Certified:

(Signed) Dieter DRERUP
Head, Financial and Administrative Service
Office of the United Nations High
Commissioner for Refugees

Approved:

(Signed) Thorvald STOLTENBERG
United Nations High Commissioner
for Refugees

STATEMENT II

Income and expenditure as at 31 December 1989 - All funds, cash and kind

(Thousands of United States dollars)

	Working capital and Guarantee Fund	General programmes		Special accounts		Special programmes	Total
		Annual programme	Emergency Fund	Refugee education account	Revolving Fund for Staff Housing		
BALANCES/RESERVES AS AT 1 JANUARY 1989	10 000	48		2 671	364	68 733	81 816
INCOME							
Contributions							
Governmental		304 905	2 753	2 574		148 773	459 005
Intergovernmental		12 146				30 268	42 414
Non-governmental/private		3 138				1 332	4 470
Other income							
Interest, charges and exchange differences		4 022					4 022
Loan repayments and others	180	3 870	1		286	490	4 827
Cancellations of obligations		13 129	1 133	1 081	99	8 813	24 255
Refunds from agencies and adjustments		1 545	235	65	33	1 338	3 216
Adjustments of contributions		(2 516)				(4 611)	(7 127)
Write-offs and refunds to donors		(277)		(5)		(1 170)	(1 452)
TOTAL INCOME	180	339 962	4 122	3 715	418	185 233	533 630
TRANSFERS BETWEEN FUNDS/RESERVES	(180)	(2 163)	5 854		500	(4 011)	
TOTAL FUNDS AVAILABLE	10 000	337 847	9 976	6 386	1 282	249 955	615 446
EXPENDITURE							
Obligations incurred for:							
Operations		323 367	9 976	3 516		172 246	509 105
Programme support and administration		52 510				7 981	60 491
Other expenditure					733		733
TOTAL EXPENDITURE		375 877	9 976	3 516	733	180 227	570 329
BALANCES/RESERVES AS AT 31 DECEMBER 1989	10 000	-38 030 a/	0	2 870	549	69 728	45 117

a/ Expenditure incurred against 1990 income available in 1989, as authorized by the Executive Committee at its fortieth session.

ANNEX TO STATEMENT II

	Afghan Repatriation Programme	Namibian Repatriation Programme	Mozambican returnees	Ethiopian returnees	Guatemalan returnees	Nicaraguan returnees
BALANCES/RESERVES AS AT 1 JANUARY 1989	14 648		147	708	1 334	1 808
INCOME						
Contributions						
Governmental	19 620	29 074	1 847			1 563
Intergovernmental	404	1 929				
Non-governmental/private		64				
Other income						
Interest, charges and exchange differences						
Loan repayments and others		16				
Cancellations of obligations	1 062		33	191	14	44
Refunds from agencies and adjustments	1 142			1		
Adjustments of contributions						(274)
Write-offs and refunds to donors						
TOTAL INCOME	22 228	31 083	1 880	192	14	1 333
TRANSFERS BETWEEN FUNDS/RESERVES	825	1 829	500	1 500		(594)
TOTAL FUNDS AVAILABLE	37 701	32 912	2 527	2 400	1 348	2 547
EXPENDITURE						
Obligations incurred for:						
Operations	24 816	32 680	2 042	2 034	962	842
Programme support and administration				265		
TOTAL EXPENDITURE	24 816	32 680	2 042	2 299	962	842
BALANCES/RESERVES AS AT 31 DECEMBER 1989	12 885	232	485	101	386	1 705

ANNEX TO STATEMENT II (concluded)

	Cyprus operation	Orderly departure from Viet Nam	South-East Asia anti-piracy programme	Sri Lankan returnees	Other trust funds a/ Cash	Other trust funds a/ Kind	Total special programmes
BALANCES/RESERVES AS AT 1 JANUARY 1989	10 728	1 205		779	37 376		68 733
INCOME							
Contributions							
Governmental	10 000	1 443	2 423	3 307	60 153	19 343	148 773
Intergovernmental					6 085	21 850	30 268
Non-governmental/private					555	713	1 332
Other income							
Interest, charges and exchange differences					474		490
Loan repayments and others	113	47		171	4 705	2 432	8 812
Cancellations of obligations	26	7			162		1 338
Refunds from agencies and adjustments		(20)		(3)	(1 881)	(2 432)	(4 610)
Adjustments of contributions					(1 170)		(1 170)
Write-offs and refunds to donors							
TOTAL INCOME	10 139	1 477	2 423	3 475	69 083	41 906	185 233
TRANSFERS BETWEEN FUNDS/RESERVES				(33)	(8 038)		(4 011)
TOTAL FUNDS AVAILABLE	20 867	2 682	2 423	4 221	98 421	41 906	249 955
EXPENDITURE							
Obligations incurred for:							
Operations	10 005	2 020	1 554	2 866	50 519	41 906	172 246
Programme support and administration	340	316			7 060		7 981
TOTAL EXPENDITURE	10 345	2 336	1 554	2 866	57 579	41 906	180 227
BALANCES/RESERVES AS AT 31 DECEMBER 1989	10 522	346	869	1 355	40 842		69 728

a/ Breakdown of 1989 contributions by donor is provided in schedule 1 and breakdown of expenditure by location in schedule 5.

STATEMENT III

Status of obligations as at 31 December 1989

(Thousands of United States dollars)

	Current year			Prior year				Total outstanding
	Incurred in 1989	Payments/ deliveries	Outstanding	Unliquidated as at 1 January 1989	Payments/ deliveries	Cancellations	Outstanding	
GENERAL PROGRAMMES								
Annual programme	375 877	335 149	40 728	59 992	44 249	13 129	2 614	43 342
Emergency Fund	9 976	5 424	4 552	4 968	3 773	1 133	62	4 614
Total, general programmes	385 853	340 573	45 280	64 960	48 022	14 262	2 676	47 956
SPECIAL ACCOUNT								
Education account	3 516	1 275	2 241	3 240	2 094	1 081	65	2 306
SPECIAL PROGRAMMES								
Afghan Repatriation Programme	24 816	16 953	7 863	3 906	1 465	1 062	1 379	9 242
Namibian Repatriation Programme	32 680	30 188	2 492					2 492
Mozambican returnees	2 042	1 454	588	1 296	1 207	33	56	644
Ethiopian returnees	2 299	2 223	76	1 186	995	191		76
Guatemalan returnees	962	793	169	103	89	14		169
Nicaraguan returnees	842	379	463	2 329	2 065	44	220	683
Cyprus operation	10 345	7 286	3 059	4 018	2 300	113	1 605	4 664
Orderly departure from Viet Nam	2 336	2 032	304	101	54	47		304
South-East Asia anti-piracy programme	1 554	1 554		451	451			
Sri Lankan returnees	2 866	2 639	227	2 024	1 853	171		227
Other trust funds	99 485	52 531	46 954	73 461	42 623	7 138	23 700	70 654
Total, Special programmes	180 227	118 032	62 195	88 875	53 102	8 813	26 960	89 155
GRAND TOTAL	569 596	459 880	109 716	157 075	103 218	24 156	29 701	139 417

SCHEDULE 1

Contributions for the year 1989 - All funds as at 31 December 1989

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	27 948 398	291 383 844	808 127	48 293	320 188 662
Emergency Fund	1 055 824	1 410 609	286 416		2 752 849
Education account		2 573 926			2 573 926
Afghan Repatriation Programme	855 995	19 167 971			20 023 966
Namibian Repatriation Programme	2 051 211	29 016 024			31 067 235
Mozambican returnees	326 797	1 520 594			1 847 391
Nicaraguan returnees	937 500	625 000			1 562 500
Cyprus operation	10 000 000				10 000 000
Orderly departure from Viet Nam	89 820	1 353 480			1 443 300
South-East Asia anti-piracy programme		2 422 916			2 422 916
Sri Lankan returnees	328 297	2 978 752			3 307 049
Other trust funds	11 633 078	55 160 463	31 298 845	10 606 685	108 699 071
GRAND TOTAL	55 226 920	407 613 579	32 393 388	10 654 978	505 888 865

SCHEDULE 1 (continued)

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Annual programme	21 025 656	283 266 222	613 380		304 905 258
Emergency Fund	1 055 824	1 410 429	286 416		2 752 669
Education account		2 573 926			2 573 926
Afghan Repatriation Programme	452 381	19 167 656			19 620 037
Namibian Repatriation Programme	2 051 211	27 023 201			29 074 412
Mozambican returnees	326 797	1 520 594			1 847 391
Nicaraguan returnees	937 500	625 000			1 562 500
Cyprus operation	10 000 000				10 000 000
Orderly departure from Viet Nam	89 820	1 353 480			1 443 300
South-East Asia anti-piracy programme		2 422 916			2 422 916
Sri Lankan returnees	328 297	2 978 752			3 307 049
Other trust funds	7 653 144	52 498 810	9 325 060	10 018 304	79 495 318
TOTAL, GOVERNMENTAL	43 920 630	394 840 986	10 224 856	10 018 304	459 004 776
INTERGOVERNMENTAL					
Annual programme	6 761 923	5 264 948	118 862		12 145 733
Afghan Repatriation Programme	403 614				403 614
Namibian Repatriation Programme		1 929 148			1 929 148
Other trust funds	3 979 934	2 106 312	21 509 722	339 886	27 935 854
TOTAL, INTERGOVERNMENTAL	11 145 471	9 300 408	21 628 584	339 886	42 414 349
NON-GOVERNMENTAL/PRIVATE					
Annual programme	160 819	2 852 674	75 885	48 293	3 137 671
Emergency Fund		180			180
Afghan Repatriation Programme		315			315
Namibian Repatriation Programme		63 675			63 675
Other trust funds		555 341	464 063	248 495	1 267 899
TOTAL, NON-GOVERNMENTAL/PRIVATE	160 819	3 472 185	539 948	296 788	4 469 740
GRAND TOTAL	55 226 920	407 613 579	32 393 388	10 654 978	505 888 865

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Algeria					
Annual programme		50 000			50 000
		50 000			50 000
Angola					
Namibian Repatriation Programme	20 000				20 000
	20 000				20 000
Australia					
Annual programme		5 900 893			5 900 893
Afghan Repatriation Programme		603 337			603 337
Namibian Repatriation Programme		413 223			413 223
South-East Asia anti-piracy programme		177 419			177 419
Sri Lankan returnees		80 645			80 645
Other trust funds		504 772			504 772
		7 680 289			7 680 289
Austria					
Annual programme	1 000 000	231 672			1 231 672
Namibian Repatriation Programme		300 000			300 000
Other trust funds		72 464			72 464
	1 000 000	604 136			1 604 136
Bahamas					
Annual programme		3 600			3 600
		3 600			3 600
Bangladesh					
Annual programme		10 000			10 000
Namibian Repatriation Programme		10 000			10 000
		20 000			20 000
Barbados					
Annual programme		500			500
Namibian Repatriation Programme	1 000				1 000
	1 000	500			1 500
Belgium					
Annual programme		1 102 746			1 102 746
Afghan Repatriation Programme		296 556			296 556
Namibian Repatriation Programme		160 000			160 000
Orderly departure from Viet Nam		8 977			8 977
Other trust funds		200 757	875 000		1 075 757
		1 769 036	875 000		2 644 036

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Botswana					
Namibian Repatriation Programme		5 000			5 000
		5 000			5 000
Brazil					
Annual programme		15 000			15 000
		15 000			15 000
Brunei Darussalam					
Annual programme		10 000			10 000
		10 000			10 000
Burkina Faso					
Namibian Repatriation Programme	4 085				4 085
	4 085				4 085
Burundi					
Annual programme		2 273			2 273
		2 273			2 273
Canada					
Annual programme		10 556 272			10 556 272
Emergency Fund		42 033			42 033
Namibian Repatriation Programme		1 663 078			1 663 078
South-East Asia anti-piracy programme		125 828			125 828
Other trust funds		444 797		1 167	445 964
		12 832 008		1 167	12 833 175
Central African Republic					
Annual programme		1 534			1 534
		1 534			1 534
Chile					
Annual programme	20 000				20 000
	20 000				20 000
China					
Annual programme		250 000			250 000
Other trust funds				142 401	142 401
		250 000		142 401	392 401
Colombia					
Annual programme		18 478			18 478
		18 478			18 478

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Costa Rica					
Annual programme		7 119			7 119
		7 119			7 119
Cyprus					
Annual programme		6 669			6 669
		6 669			6 669
Denmark					
Annual programme	455 927	19 139 952			19 595 879
Namibian Repatriation Programme		2 500 000			2 500 000
Mozambican returnees		287 356			287 356
Orderly departure from Viet Nam		384 615			384 615
South-East Asia anti-piracy programme		96 154			96 154
Sri Lankan returnees		718 391			718 391
Other trust funds	1 215 806	1 012 821			2 228 627
	1 671 733	24 139 289			25 811 022
Djibouti					
Annual programme	1 000				1 000
	1 000				1 000
Ecuador					
Annual programme		1 275			1 275
		1 275			1 275
El Salvador					
Annual programme		1 000			1 000
		1 000			1 000
Finland					
Annual programme		13 017 317			13 017 317
Namibian Repatriation Programme		2 516 932			2 516 932
Mozambican returnees		235 674			235 674
Orderly departure from Viet Nam		229 611			229 611
Sri Lankan returnees		235 674			235 674
Other trust funds	3 016 471	3 783 985	39 110		6 839 566
	3 016 471	20 019 193	39 110		23 074 774
France					
Annual programme		2 226 264			2 226 264
Emergency Fund	245 499		286 416		531 915
Afghan Repatriation Programme		2 090 032			2 090 032
Namibian Repatriation Programme	874 126	757 576			1 631 702
Other trust funds	24 550	2 055 495	4 090 950		6 170 995
	1 144 175	7 129 367	4 377 366		12 650 908

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Germany, Federal Republic of					
Annual programme	124 077	15 486 079			15 610 156
Emergency Fund	49 020				49 020
Afghan Repatriation Programme	452 381				452 381
Namibian Repatriation Programme		2 645 503			2 645 503
Mozambican returnees		102 564			102 564
Orderly departure from Viet Nam	89 820	132 275			222 095
South-East Asia anti-piracy programme		212 766			212 766
Sri Lankan returnees		102 564			102 564
Other trust funds		5 962 472		9 113 137	15 075 609
	715 298	24 644 223		9 113 137	34 472 658
Greece					
Annual programme		135 000			135 000
Namibian Repatriation Programme		340 000			340 000
		475 000			475 000
Guatemala					
Annual programme	2 500				2 500
	2 500				2 500
Guinea					
Namibian Repatriation Programme		1 000			1 000
		1 000			1 000
Haiti					
Annual programme		500			500
Namibian Repatriation Programme		1 000			1 000
		1 500			1 500
Holy See					
Annual programme	5 000				5 000
	5 000				5 000
Hong Kong					
Annual programme	18 811	82 078			100 889
Other trust funds	6 700	77 605			84 305
	25 511	159 683			185 194
Iceland					
Annual programme	36 400				36 400
Namibian Repatriation Programme		3 000			3 000
	36 400	3 000			39 400

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Indonesia					
Annual programme		4 000			4 000
		4 000			4 000
Ireland					
Annual programme	29 412	135 755			165 167
	29 412	135 755			165 167
Israel					
Annual programme	20 000	19 394			39 394
	20 000	19 394			39 394
Italy					
Annual programme	757 576	7 355 141	613 380		8 726 097
Emergency Fund		250 763			250 763
Namibian Repatriation Programme	1 000 000				1 000 000
Other trust funds		465 700	3 840 000	61 665	4 367 365
	1 757 576	8 071 604	4 453 380	61 665	14 344 225
Jamaica					
Namibian Repatriation Programme		5 000			5 000
		5 000			5 000
Japan					
Annual programme	8 614 384	39 970 042			48 584 426
Emergency Fund	414 508				414 508
Afghan Repatriation Programme		14 683 296			14 683 296
Namibian Repatriation Programme		2 463 624			2 463 624
Orderly departure from Viet Nam		344 692			344 692
South-East Asia anti-piracy programme		344 691			344 691
Other trust funds		5 643 032			5 643 032
	9 028 892	63 449 377			72 478 269
Kenya					
Annual programme		590			590
		590			590
Lao People's Democratic Republic					
Annual programme		6 000			6 000
		6 000			6 000
Libyan Arab Jamahiriya					
Annual programme	15 000				15 000
	15 000				15 000

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Liechtenstein					
Annual programme		49 895			49 895
Namibian Repatriation Programme		25 001			25 001
Orderly departure from Viet Nam		6 452			6 452
Other trust funds		6 452			6 452
		87 800			87 800
Luxembourg					
Annual programme	9 859	37 534			47 393
Namibian Repatriation Programme		240 964			240 964
Other trust funds	133 333				133 333
	143 192	278 498			421 690
Macau					
Annual programme	124 599				124 599
	124 599				124 599
Madagascar					
Annual programme	316				316
	316				316
Malaysia					
Annual programme	20 000				20 000
Namibian Repatriation Programme		20 000			20 000
	20 000	20 000			40 000
Malta					
Annual programme		2 000			2 000
Namibian Repatriation Programme		1 000			1 000
		3 000			3 000
Mauritius					
Sri Lankan returnees	1 500				1 500
	1 500				1 500
Mexico					
Annual programme		59 992			59 992
		59 992			59 992
Monaco					
Annual programme		3 905			3 905
		3 905			3 905

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Morocco					
Annual programme		10 000			10 000
Emergency Fund	20 000				20 000
Namibian Repatriation Programme	50 000				50 000
	70 000	10 000			80 000
Myanmar					
Annual programme		10 000			10 000
		10 000			10 000
Netherlands					
Annual programme		14 373 830			14 373 830
Emergency Fund		117 633			117 633
Afghan Repatriation Programme		721 154			721 154
Namibian Repatriation Programme		498 872			498 872
Mozambican returnees		120 192			120 192
South-East Asia anti-piracy programme		124 301			124 301
Other trust funds	235 148	812 544			1 047 692
	235 148	16 768 526			17 003 674
New Zealand					
Annual programme		216 489			216 489
Namibian Repatriation Programme		47 879			47 879
Other trust funds		87 576			87 576
		351 944			351 944
Nigeria					
Annual programme		50 000			50 000
Namibian Repatriation Programme	100 000				100 000
	100 000	50 000			150 000
Norway					
Annual programme		10 826 452			10 826 452
Education account		2 573 926			2 573 926
Namibian Repatriation Programme		2 501 042			2 501 042
Mozambican returnees		277 778			277 778
South-East Asia anti-piracy programme		138 889			138 889
Other trust funds	250 000	1 862 840			2 112 840
	250 000	18 180 927			18 430 927
Pakistan					
Annual programme		4 847			4 847
		4 847			4 847

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Philippines					
Annual programme		2 000			2 000
		2 000			2 000
Portugal					
Annual programme		100 000			100 000
Mozambican returnees		48 136			48 136
Other trust funds		10 000			10 000
		158 136			158 136
Republic of Korea					
Annual programme		20 000			20 000
Namibian Repatriation Programme		10 000			10 000
Other trust funds		10 000			10 000
		40 000			40 000
Rwanda					
Annual programme	11 000				11 000
	11 000				11 000
San Marino					
Annual programme		9 630			9 630
		9 630			9 630
Saudi Arabia					
Annual programme	10 000				10 000
	10 000				10 000
Singapore					
Namibian Repatriation Programme		5 000			5 000
		5 000			5 000
Somalia					
Annual programme	1 189				1 189
	1 189				1 189
Spain					
Annual programme		693 493			693 493
Afghan Repatriation Programme		773 281			773 281
Namibian Repatriation Programme		419 128			419 128
Other trust funds	103 870	270 388			374 258
	103 870	2 156 290			2 260 160

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Sri Lanka					
Annual programme		2 000			2 000
Namibian Repatriation Programme	2 000				2 000
	2 000	2 000			4 000
Sudan					
Annual programme		2 273			2 273
		2 273			2 273
Sweden					
Annual programme		19 350 740			19 350 740
Namibian Repatriation Programme		2 677 165			2 677 165
Mozambican returnees		294 573			294 573
Nicaraguan returnees	937 500	625 000			1 562 500
Sri Lankan returnees		937 500			937 500
Other trust funds	1 099 575	6 220 878			7 320 453
	2 037 075	30 105 856			32 142 931
Switzerland					
Annual programme	7 687 740	5 963 069			13 650 809
Emergency Fund	326 797				326 797
Namibian Repatriation Programme		909 091			909 091
Mozambican returnees	326 797	154 321			481 118
Orderly departure from Viet Nam		62 112			62 112
South-East Asia anti-piracy programme		124 224			124 224
Sri Lankan returnees	326 797	308 642			635 439
Other trust funds	1 567 691	2 343 360		218 101	4 129 152
	10 235 822	9 864 819		218 101	20 318 742
Thailand					
Annual programme		15 000			15 000
Namibian Repatriation Programme		1 000			1 000
		16 000			16 000
Tunisia					
Annual programme		4 652			4 652
		4 652			4 652
Turkey					
Annual programme		10 166			10 166
		10 166			10 166
Union of Soviet Socialist Republics					
Other trust funds	5 000			481 833	486 833
	5 000			481 833	486 833

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
United Kingdom of Great Britain and Northern Ireland					
Annual programme	62 500	19 570 779			19 633 279
Namibian Repatriation Programme		877 193			877 193
Orderly departure from Viet Nam		84 746			84 746
South-East Asia anti-piracy programme		118 644			118 644
Sri Lankan returnees		595 336			595 336
Other trust funds		10 036 930	480 000		10 516 930
	62 500	31 283 628	480 000		31 826 128
United Republic of Tanzania					
Annual programme		30 113			30 113
		30 113			30 113
United States of America					
Annual programme	1 980 366	96 112 606			98 092 972
Emergency Fund		1 000 000			1 000 000
Namibian Repatriation Programme		5 000 000			5 000 000
Cyprus Operation	10 000 000				10 000 000
Orderly departure from Viet Nam		100 000			100 000
South-East Asia anti-piracy programme		960 000			960 000
Other trust funds		10 608 942			10 608 942
	11 980 366	113 781 548			125 761 914
Viet Nam, Socialist Rep. of					
Annual programme	1 000				1 000
	1 000				1 000
Yemen					
Annual programme		2 004			2 004
		2 004			2 004
Zaire					
Annual programme	2 000				2 000
	2 000				2 000
Zambia					
Annual programme		610			610
Namibian Repatriation Programme		4 930			4 930
		5 540			5 540
TOTAL, GOVERNMENTAL	43 920 630	394 840 986	10 224 856	10 018 304	459 004 776

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
INTERGOVERNMENTAL					
Africa Fund					
Annual programme		50 000			50 000
		50 000			50 000
AGFUND					
Annual programme	460 000				460 000
	460 000				460 000
European Economic Community					
Annual programme	6 301 923	4 708 948	118 862		11 129 733
Afghan Repatriation Programme	403 614				403 614
Namibian Repatriation Programme		1 929 148			1 929 148
Other trust funds	3 752 875	1 963 812	21 509 722	339 886	27 566 295
	10 458 412	8 601 908	21 628 584	339 886	41 028 790
United Nations Population Fund					
Other trust funds	56 059				56 059
	56 059				56 059
United Nations Trust Fund for Southern African					
Annual programme		504 000			504 000
		504 000			504 000
United Nations Development Programme					
Other trust funds	171 000	142 500			313 500
	171 000	142 500			313 500
United Nations Educational, Scientific and Cultural Organization					
Annual programme		2 000			2 000
		2 000			2 000
TOTAL, INTERGOVERNMENTAL	11 145 471	9 300 408	21 628 584	339 886	42 414 349

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
NON-GOVERNMENTAL/PRIVATE					
Aichi Toyota Rodo, Japan					
Annual programme		3 836			3 836
		3 836			3 836
Austcare, Australia					
Annual programme		186 020			186 020
Namibian Repatriation Programme		51 538			51 538
Other trust funds		3 767			3 767
		241 325			241 325
Bulgarian Red Cross					
Annual programme				48 293	48 293
				48 293	48 293
Caisse de Depots, France					
Other trust funds		89 712			89 712
		89 712			89 712
Campana Refugiado, Spain					
Annual programme		277 409			277 409
		277 409			277 409
Danish Refugee Council					
Annual programme		91 000			91 000
Other trust funds		3 363			3 363
		94 363			94 363
Das Diakonische Werk-BFDW, Germany, Federal Republic of					
Annual programme		2 210			2 210
Other trust funds				22 382	22 382
		2 210		22 382	24 592
Deutsche Stiftung					
Annual programme		7 538			7 538
		7 538			7 538
Federation of Electric, Japan					
Annual programme		7 835			7 835
		7 835			7 835
Finnish Refugee Council					
Annual programme		55 903			55 903
		55 903			55 903

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Fondation De France					
Annual programme		22 645			22 645
Other trust funds		15 748			15 748
		38 393			38 393
Ford Foundation, United States of America					
Other trust funds		106 000			106 000
		106 000			106 000
Fuji Optical Service, Japan					
Other trust funds				48 859	48 859
				48 859	48 859
Gaz de France					
Other trust funds		7 874			7 874
		7 874			7 874
Haing Ngor Mr, Thailand					
Other trust funds		10 000			10 000
		10 000			10 000
Hisako Namura Ms, Japan					
Annual programme		5 455			5 455
		5 455			5 455
HRH Prince Abdul Aziz, Saudi Arabia					
Annual programme		53 333			53 333
		53 333			53 333
International Centre for Development, Italy					
Other trust funds		20 513			20 513
		20 513			20 513
Japan Association of Agencies					
Other trust funds				46 519	46 519
				46 519	46 519
Japan Relief Clothing Centre					
Other trust funds				44 981	44 981
				44 981	44 981
Japan Times					
Annual programme		30 076			30 076
		30 076			30 076

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Jinishian Memorial Program, United States of America					
Other trust funds		10 000			10 000
		10 000			10 000
Jodo Shinshu Honganjiha, Japan					
Annual programme		7 519			7 519
		7 519			7 519
Kinjo School, Japan					
Annual programme		35 714			35 714
		35 714			35 714
Kokkai Times, Japan					
Annual programme		24 194			24 194
		24 194			24 194
Kwan Wong Tan and Fong, HKG					
Annual programme		33 042			33 042
		33 042			33 042
Kyoto Catholic Kyori Centre					
Annual programme		38 373			38 373
		38 373			38 373
Loosco Foundation, Netherlands					
Annual programme		2 727			2 727
		2 727			2 727
Mainichi Shimbun, Japan					
Annual programme		71 094			71 094
		71 094			71 094
Miscellaneous					
Annual programme		210 073			210 073
Emergency Fund		180			180
Afghan Repatriation Programme		315			315
Namibian Repatriation Programme		1 200			1 200
Other trust funds		34 561		1 537	36 098
		246 329		1 537	247 866
Norwegian Refugee Council					
Other trust funds				16 988	16 988
				16 988	16 988

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Oxfam United Kingdom					
Annual programme		5 000	75 885		80 885
Other trust funds				40 106	40 106
		5 000	75 885	40 106	120 991
Radda Barnen, Sweden					
Other trust funds		166 500	464 063		630 563
		166 500	464 063		630 563
Redd Barna, Norway					
Annual programme	160 819				160 819
	160 819				160 819
Rissho Kosei-Kai, Japan					
Annual programme		35 714			35 714
Other trust funds				27 123	27 123
		35 714		27 123	62 837
Sekairenpo Sengen Jichitai, Japan					
Annual programme		35 714			35 714
		35 714			35 714
Soka Gakkai, Japan					
Other trust funds		27 972			27 972
		27 972			27 972
Soroptimist International, Japan					
Annual programme		24 174			24 174
Other trust funds		17 469			17 469
		41 643			41 643
Stichting Vluchteling, Netherlands					
Annual programme		1 334 066			1 334 066
Other trust funds		12 468			12 468
		1 346 534			1 346 534
Tree of Life, Japan					
Annual programme		232 043			232 043
		232 043			232 043
United Nations Association, United Kingdom					
Annual programme		19 967			19 967
Namibian Repatriation Programme		10 937			10 937
		30 904			30 904

SCHEDULE 1 (concluded)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
UTA, France					
Other trust funds		29 394			29 394
		29 394			29 394
TOTAL, NON-GOVERNMENTAL/PRIVATE	160 819	3 472 185	539 948	296 788	4 469 740
GRAND TOTAL	55 226 920	407 613 579	32 393 388	10 654 978	505 888 865

SCHEDULE 2

Status of prior years' outstanding contributions
as at 31 December 1989

(United States dollars)

Donor	Year	Cash	Kind	Total
GOVERNMENTAL				
Belgium				
Other trust funds	1988		294 321	294 321
			294 321	294 321
Botswana				
Annual programme	1985	976		976
Annual programme	1986	5 495		5 495
		6 471		6 471
Burundi				
Annual programme	1986	806		806
		806		806
Cameroon				
Annual programme	1986	19 757		19 757
		19 757		19 757
Canada				
Other trust funds	1988	6 459		6 459
		6 459		6 459

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SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Costa Rica				
Annual programme	1985	5 000		5 000
Annual programme	1988	2 344		2 344
		7 344		7 344
Djibouti				
Annual programme	1986	1 000		1 000
		1 000		1 000
Finland				
Annual programme	1988		177 675	177 675
Other trust funds	1984		154 576	154 576
			332 251	332 251
France				
Other trust funds	1988		70 266	70 266
			70 266	70 266
Italy				
Annual programme	1987	57 599		57 599
Annual programme	1988	3 268 432	1 364 286	4 632 768
Ethiopian returnees	1987	196 670		196 670
Other trust funds	1986		1 713 287	1 713 287
Other trust funds	1988		2 768 189	2 768 189
		3 522 751	5 845 762	9 368 513
Madagascar				
Annual programme	1988	338		338
		338		338

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Mali				
Annual programme	1985	13 055		13 055
		13 055		13 055
Netherlands				
Other trust funds	1985		70 423	70 423
			70 423	70 423
Nicaragua				
Annual programme	1988	833		833
		833		833
Norway				
Annual programme	1988		147 532	147 532
Other trust funds	1985		13 253	13 253
			160 785	160 785
Oman				
Annual programme	1985	6 000		6 000
Annual programme	1986	6 000		6 000
		12 000		12 000
Saudi Arabia				
Other trust funds	1988		3 378 637	3 378 637
			3 378 637	3 378 637

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Senegal				
Annual programme	1985	3 000		3 000
		3 000		3 000
Sierra Leone				
Annual programme	1985	566		566
		566		566
Somalia				
Annual programme	1985	598		598
Annual programme	1987	1 515		1 515
Annual programme	1988	1 176		1 176
		3 289		3 289
Spain				
Other trust funds	1988	49 786		49 786
		49 786		49 786
Sudan				
Annual programme	1985	3 864		3 864
		3 864		3 864
Sweden				
Other trust funds	1985		888 889	888 889
			888 889	888 889

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Syrian Arab Republic				
Annual programme	1988	1 000		1 000
		1 000		1 000
United Kingdom of Great Britain and Northern Ireland				
Other trust funds	1988		1 862 500	1 862 500
			1 862 500	1 862 500
United States of America				
Cyprus operation	1988	6 000 000	1 000 000	7 000 000
		6 000 000	1 000 000	7 000 000
Zaire				
Annual programme	1986	1 500		1 500
Annual programme	1988	1 500		1 500
		3 000		3 000
Zimbabwe				
Annual programme	1988	20 106		20 106
		20 106		20 106
TOTAL, GOVERNMENTAL		9 675 425	13 903 834	23 579 259
INTERGOVERNMENTAL				
AGFUND				
Annual programme	1987	155 000		155 000
Other trust funds	1988	600 000		600 000
		755 000		755 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
European Economic Community				
Annual programme	1985	100 678		100 678
Annual programme	1987	318 553		318 553
Annual programme	1988	438 240		438 240
Afghan Repatriation Programme	1988	3 592 814		3 592 814
Ethiopian returnees	1987	46 228		46 228
Guatemalan returnees	1987	40 600		40 600
Guatemalan returnees	1988	912 211		912 211
Sri Lankan returnees	1988	495 957		495 957
Other trust funds	1985	1 780 324		1 780 324
Other trust funds	1986	406 720		406 720
Other trust funds	1987	1 503 928	330 000	1 833 928
Other trust funds	1988	7 920 330	8 181 498	16 101 828
		17 556 583	8 511 498	26 068 081
TOTAL, INTERGOVERNMENTAL		18 311 593	8 511 498	26 823 081
NON-GOVERNMENTAL/PRIVATE				
Danish Refugee Council				
Other trust funds	1985		43 636	43 636
Other trust funds	1986		79 733	79 733
			123 369	123 369
Fiat, Italy				
Annual programme	1988		3 000	3 000
			3 000	3 000
International Development Res., Canada				
Other trust funds	1988	12 458		12 458
		12 458		12 458

SCHEDULE 2 (concluded)

Donor	Year	Cash	Kind	Total
Norwegian Refugee Council				
Annual programme	1985	39 735		39 735
		39 735		39 735
Radda Barnen, Sweden				
Other trust funds	1987		79 739	79 739
Other trust funds	1988		299 325	299 325
			379 064	379 064
Swedish Red Cross				
Annual programme	1987	344		344
		344		344
24-Hour TV Charity, Japan				
Other trust funds	1985		12 143	12 143
			12 143	12 143
TOTAL, NON-GOVERNMENTAL/PRIVATE		52 537	517 576	570 113
GRAND TOTAL		28 039 545	22 932 908	50 972 453

SCHEDULE 3

GENERAL PROGRAMMES

Appropriations and expenditure under the annual programme
as at 31 December 1989

(United States dollars)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
AFRICA						
Angola						
Care and maintenance	1 241 300			-200 000	1 041 300	
Local settlement	128 000				121 626	6 374
Repatriation	100 000			-70 000	30 000	
Programme support and administration	431 000			18 912	449 912	
	1 900 300			-251 088	1 642 838	6 374
Benin						
Care and maintenance	220 126				216 646	3 480
Local settlement	33 000			20 000	53 000	
	253 126			20 000	269 646	3 480
Botswana						
Care and maintenance	33 300	23 973			56 920	353
Local settlement	454 500			10 326	450 502	14 324
Resettlement	14 600			35 600	50 200	
Repatriation	18 800				18 756	44
Programme support and administration	227 000			-69 661	157 339	
	748 200	23 973		-23 735	733 717	14 721
Burkina Faso						
Care and maintenance	130 800				130 800	
	130 800				130 800	
Burundi						
Local settlement	388 975	35 762		-73 125	325 273	26 339
Repatriation	3 000				3 000	
Programme support and administration	184 000			-98 978	85 022	
	575 975	35 762		-172 103	413 295	26 339
Cameroon						
Care and maintenance	405 000	8 407		8 250	421 462	195
Local settlement	330 000			8 735	336 985	1 750
Repatriation	355 000			-19 000	334 709	1 291
Programme support and administration	529 000			-103 433	419 134	6 433
	1 619 000	8 407		-105 448	1 512 290	9 669
Central African Republic						
Care and maintenance	279 800			-14 000	264 894	906
Local settlement	49 000				49 000	
Repatriation	9 894		76 000		85 894	
Programme support and administration	305 000				246 102	58 898
	643 694		76 000	-14 000	645 890	59 804
Congo						
Care and maintenance		5 824			5 824	
Local settlement	303 000			115 000	418 000	
Resettlement	37 000	2 973			39 973	
Repatriation	37 000				37 000	
	377 000	8 797		115 000	500 797	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Côte d'Ivoire						
Care and maintenance	249 056				244 644	4 412
	249 056				244 644	4 412
Djibouti						
Care and maintenance	924 051	68 000		-69 000	922 918	133
Repatriation	30 000				30 000	
Programme support and administration	376 000				277 974	98 026
	1 330 051	68 000		-69 000	1 230 892	98 159
Ethiopia						
Local settlement	59 356 000			8 515 823	67 866 418	5 405
Resettlement	211 000			-73 000	137 048	952
Repatriation	10 000				5 000	5 000
Programme support and administration	764 000			-38 817	724 206	977
	60 341 000			8 404 006	68 732 672	12 334
Gabon						
Care and maintenance		1 419			1 419	
Local settlement	51 000				51 000	
	51 000	1 419			52 419	
Ghana						
Care and maintenance	129 000			-38 000	86 121	4 879
Local settlement	90 000			-37 000	53 000	
	219 000			-75 000	139 121	4 879
Kenya						
Care and maintenance	844 800			34 813	858 813	20 800
Local settlement	1 157 002				1 156 802	200
Resettlement	137 000			5 572	142 572	
Repatriation	10 000				10 000	
Programme support and administration	496 000			-43 870	452 130	
	2 644 802			-3 485	2 620 317	21 000
Lesotho						
Care and maintenance	48 200				48 200	
Local settlement	84 300			-5 572	75 167	3 561
Programme support and administration	183 000			-14 000	168 476	524
	315 500			-19 572	291 843	4 085
Liberia						
Care and maintenance	336 000			-50 000	280 491	5 509
Local settlement	28 000				28 000	
	364 000			-50 000	308 491	5 509
Malawi						
Care and maintenance	21 888 200			319 657	22 207 857	
Repatriation	85 000				75 700	9 300
	21 973 200			319 657	22 283 557	9 300
Mozambique						
Care and maintenance	90 000				90 000	
Resettlement	33 400			-14 000	18 779	621
Programme support and administration	269 000			-70 116	198 058	826
	392 400			-84 116	306 837	1 447

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Nigeria						
Care and maintenance	202 000			-7 158	187 808	7 034
Local settlement	61 000				55 665	5 335
Programme support and administration	41 000				35 099	5 901
	304 000			-7 158	278 572	18 270
Rwanda						
Care and maintenance	380 000			-12 200	367 800	
Local settlement	774 500			-22 847	737 247	14 406
Repatriation	206 000			-54 800	150 300	860
Programme support and administration	156 000			4 329	160 329	
	1 516 500			-85 518	1 415 716	15 266
Senegal						
Care and maintenance	689 000			-137 951	551 049	
Local settlement	78 000				78 000	
Resettlement	316 000			-54 000	261 763	237
Programme support and administration	660 000			-75 420	584 590	
	1 743 000			-267 371	1 475 392	237
Sierra Leone						
Care and maintenance	114 213			4 633	110 315	8 531
Local settlement	61 000			-42 000	18 500	500
	175 213			-37 367	128 815	9 031
Somalia						
Care and maintenance	15 784 383			-1 360 981	14 419 700	3 702
Local settlement	4 306 133			-1 112 499	3 190 850	2 784
Resettlement	10 319				10 319	
Repatriation	1 611 958			-21 000	1 589 391	1 567
Programme support and administration	1 446 000			148 817	1 594 817	
	23 158 793			-2 345 663	20 805 077	8 053
Sudan						
Care and maintenance	7 463 264			-317 240	7 145 137	887
Local settlement	15 216 952			483 826	15 688 610	12 168
Resettlement	370 000			-70 837	285 163	14 000
Repatriation	189 000				188 825	175
Programme support and administration	2 354 000			154 532	2 508 532	
	25 593 216			250 281	25 816 267	27 230
Swaziland						
Care and maintenance	620 600			-56 030	562 816	1 754
Local settlement	488 700			41 984	530 684	
Resettlement	3 300				3 231	69
Programme support and administration	214 000			39 704	253 704	
	1 326 600			25 658	1 350 435	1 823
Togo						
Care and maintenance	345 604			-132 772	203 900	8 932
Local settlement	9 000				9 000	
	354 604			-132 772	212 900	8 932
Tunisia						
Care and maintenance	35 000				35 000	
Local settlement	30 000				28 050	1 950
Programme support and administration	88 000				77 103	10 897
	153 000				140 153	12 847

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Uganda						
Care and maintenance	43 000	891		5 500	42 130	7 261
Local settlement	849 000			28 662	861 579	16 083
Programme support and administration	790 000			-113 624	676 376	
	1 682 000	891		-79 462	1 580 085	23 344
United Republic of Tanzania						
Care and maintenance	256 000			-6 700	245 067	4 233
Local settlement	2 346 000	119		-1 059 266	1 285 079	1 772
Resettlement	4 000				3 063	937
Repatriation			6 457		6 457	
Programme support and administration	512 000				511 872	128
	3 118 000	119	6 457	-1 065 968	2 051 538	7 070
West Africa						
Care and maintenance	50 000				32 000	18 000
Resettlement	15 000				12 000	3 000
Repatriation	180 000				180 000	
	245 000				224 000	21 000
Zaire						
Local settlement	2 982 900	56 977		149 930	3 189 789	18
Resettlement	126 000			4 858	129 599	1 259
Repatriation	65 000				65 000	
Programme support and administration	667 000			31 893	698 893	
	3 840 900	56 977		186 681	4 083 281	1 277
Zambia						
Care and maintenance	633 500	38 944		-65 955	568 049	38 440
Local settlement	3 256 000	7 648		-221 472	2 951 914	90 262
Resettlement	5 000			11 500	13 000	3 500
Repatriation	86 000	10 154		-16 000	80 154	
Programme support and administration	308 000			-36 807	271 193	
	4 288 500	56 746		-328 734	3 884 310	132 202
Zimbabwe						
Care and maintenance	233 000			-36 000	196 000	1 000
Local settlement	3 779 000			-1 292 458	2 486 448	94
Repatriation	30 000			-3 984	19 503	6 513
Programme support and administration	197 000			23 412	220 412	
	4 239 000			-1 309 030	2 922 363	7 607
REGIONAL TOTAL	165 866 430	261 091	82 457	2 794 693	168 428 970	575 701
EAST AND SOUTH-EAST ASIA AND OCEANIA						
Australia						
Care and maintenance	39 000				39 000	
Programme support and administration	364 000			61 549	425 549	
	403 000			61 549	464 549	
Bangladesh						
Care and maintenance	47 000			4 200	51 181	19
	47 000			4 200	51 181	19

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
China						
Care and maintenance			106 778		106 778	
Local settlement	4 000 000				4 000 000	
	4 000 000		106 778		4 106 778	
Hong Kong						
Care and maintenance	12 297 381			98 762	12 396 143	
Local settlement	35 000				34 325	675
Resettlement	426 000	85 932		-3 377	500 675	7 880
Repatriation			70 000		70 000	
Programme support and administration	305 000			79 889	384 889	
	13 063 381	85 932	70 000	175 274	13 386 032	8 555
India						
Care and maintenance	4 035 500			-604 108	3 430 523	869
Local settlement	46 500				39 962	6 538
Repatriation			8 000		8 000	
Programme support and administration	173 000			-11 000	136 154	25 846
	4 255 000		8 000	-615 108	3 614 639	33 253
Indonesia						
Care and maintenance	770 000			211 537	981 537	
Resettlement	411 000				395 763	15 237
Programme support and administration	272 000			52 176	324 176	
	1 453 000			263 713	1 701 476	15 237
Japan						
Care and maintenance	1 504 795	1 000 000			2 504 795	
Programme support and administration	1 279 500			-309 407	963 075	7 018
	2 784 295	1 000 000		-309 407	3 467 870	7 018
Macau						
Care and maintenance	130 000				129 880	120
	130 000				129 880	120
Malaysia						
Care and maintenance	3 808 874			141 000	3 943 225	6 649
Local settlement	54 000				53 262	738
Resettlement	723 000	3 496	20 000		746 496	
Programme support and administration	343 000			28 153	371 153	
	4 928 874	3 496	20 000	169 153	5 114 136	7 387
Nepal						
Care and maintenance	208 000			-54 744	152 209	1 047
	208 000			-54 744	152 209	1 047
Other countries, Asia						
Resettlement	1 858 000	33 301		98 763	1 989 638	426
	1 858 000	33 301		98 763	1 989 638	426
Papua New Guinea						
Care and maintenance	1 659 100				1 644 941	14 159
Repatriation	35 059				29 059	6 000
Programme support and administration	251 000			12 136	263 136	
	1 945 159			12 136	1 937 136	20 159

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Philippines						
Care and maintenance	1 019 000			403 001	1 418 482	3 519
Local settlement	56 000				55 996	4
Resettlement	6 206 654			73 516	6 279 662	508
Programme support and administration	232 000			23 503	255 503	
	7 513 654			500 020	8 009 643	4 031
Republic of Korea						
Care and maintenance	249 000	2 411		9 100	260 511	
	249 000	2 411		9 100	260 511	
Singapore						
Care and maintenance	369 000	1 299		30 000	400 299	
Programme support and administration	155 000				137 135	17 865
	524 000	1 299		30 000	537 434	17 865
Thailand						
Care and maintenance	17 939 856			179 781	18 086 905	32 732
Resettlement	1 654 200	2 205		-157 390	1 399 015	100 000
Repatriation	218 000			-17 000	196 429	4 571
Programme support and administration	518 000			79 236	997 236	
	20 730 056	2 205		84 627	20 679 585	137 303
Viet Nam						
Local settlement	1 053 400			-350 040	626 908	76 452
Resettlement	55 000				55 000	
Programme support and administration	474 000			-59 074	414 926	
	1 582 400			-409 114	1 096 834	76 452
REGIONAL TOTAL	65 674 819	1 128 644	204 778	20 162	66 699 531	328 872
EUROPE						
Austria						
Local settlement	375 000			-30 359	326 566	18 075
Programme support and administration	15 000				10 524	4 476
	390 000			-30 359	337 090	22 551
Belgium						
Local settlement	44 000				44 000	
Programme support and administration	412 000			-49 482	328 695	33 823
	456 000			-49 482	372 695	33 823
France						
Local settlement	309 300			-709	295 836	12 755
Repatriation	20 500				20 500	
Programme support and administration	651 500			-101 324	550 176	
	981 300			-102 033	866 512	12 755
Germany, Federal Republic of						
Local settlement	449 600				437 131	12 469
Programme support and administration	590 000			-127 987	462 013	
	1 039 600			-127 987	899 144	12 469

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Greece						
Care and maintenance	1 794 252			-14 546	1 656 760	122 946
Local settlement	38 994			14 546	52 987	553
Resettlement	250				250	
Programme support and administration	185 000				161 223	23 777
	2 018 496				1 871 220	147 276
Ireland						
Local settlement	4 000			4 000	8 000	
	4 000			4 000	8 000	
Italy						
Care and maintenance	2 554 000			-63 241	2 381 888	108 871
Local settlement	146 000				143 633	2 367
Resettlement	45 434				45 434	
Programme support and administration	710 000			63 241	733 435	39 806
	3 455 434				3 304 390	151 044
Malta						
Care and maintenance			35 000		35 000	
			35 000		35 000	
Netherlands						
Programme support and administration	92 000				58 222	33 778
	92 000				58 222	33 778
Portugal						
Local settlement	342 500				315 682	26 818
Programme support and administration	126 000				107 449	18 551
	468 500				423 131	45 369
Spain						
Local settlement	433 900			-99 813	322 902	11 185
Repatriation	7 000	56			7 056	
Programme support and administration	184 000			-48 587	135 413	
	624 900	56		-148 400	465 371	11 185
Sweden						
Local settlement	152 000			-40 037	109 734	2 229
Programme support and administration	271 000			-42 039	228 961	
	423 000			-82 076	338 695	2 229
Switzerland						
Local settlement	483 500			1 000	484 500	
	483 500			1 000	484 500	
Turkey						
Care and maintenance	3 098 515			13 171	2 939 359	172 327
Local settlement	20 669			1 188	19 488	2 369
Resettlement	468 228			100 522	567 153	1 597
Programme support and administration	148 000			16 000	147 780	16 220
	3 735 412			130 881	3 673 780	192 513

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
United Kingdom of Great Britain and Northern Ireland						
Local settlement	405 000			-4 000	389 576	11 424
Repatriation	69 500	35 425		-1 000	100 000	3 925
Programme support and administration	345 000			-68 144	276 856	
	819 500	35 425		-73 144	766 432	15 349
Yugoslavia						
Care and maintenance	1 722 000			109	1 722 109	
Resettlement	310 000			31 457	333 457	8 000
Programme support and administration	145 000			31 773	176 773	
	2 177 000			63 339	2 232 339	8 000
REGIONAL TOTAL	17 168 642	35 481	35 000	-414 261	16 136 521	688 341
AMERICAS						
Argentina						
Care and maintenance	130 000				130 000	
Local settlement	459 000			-38 773	419 927	300
Resettlement	26 000				18 000	8 000
Repatriation	157 000			-15 000	142 000	
Programme support and administration	127 000				119 725	7 275
	899 000			-53 773	829 652	15 575
Belize						
Local settlement	137 000			14 450	151 450	
Programme support and administration	70 000				67 186	2 814
	207 000			14 450	218 636	2 814
Brazil						
Programme support and administration	171 000			16 261	187 261	
	171 000			16 261	187 261	
Canada						
Local settlement	348 000	2 283			350 283	
Repatriation	43 277	3 786			47 063	
Programme support and administration	178 000			17 709	195 709	
	569 277	6 069		17 709	593 055	
Chile						
Programme support and administration	154 000				118 255	35 745
	154 000				118 255	35 745
Costa Rica						
Care and maintenance	23 271				23 271	
Local settlement	5 294 000			99 035	5 364 726	30 309
Repatriation	140 800	20 000		21 000	181 000	800
Programme support and administration	521 000				[illegible]	10 838
	5 979 071	20 000		120 035	6 077 159	41 947
El Salvador						
Local settlement	307 000			-92 272	214 728	
Programme support and administration	175 000			-154 520	20 480	
	482 000			-246 792	235 208	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Guatemala						
Local settlement	221 000				216 724	4 276
	221 000				216 724	4 276
Honduras						
Care and maintenance	8 798 598			-21 776	8 767 196	9 626
Local settlement	3 369 000			21 776	3 390 740	36
Resettlement			209 500		209 500	
Repatriation	163 000	549 590			712 570	20
Programme support and administration	838 000			-62 707	655 202	120 091
	13 168 598	549 590	209 500	-62 707	13 735 208	129 773
Latin America - North-western						
Local settlement	242 000				228 941	13 059
Repatriation	61 611				61 611	
	303 611				290 552	13 059
Latin America - Northern						
Care and maintenance	119 100				117 776	1 324
Local settlement	757 500				753 844	3 656
Resettlement		4 244			4 244	
Repatriation	187 000	115 921			302 270	651
Programme support and administration	10 000					10 000
	1 073 600	120 165			1 178 134	15 631
Latin America - Southern						
Local settlement	351 000			-6 000	341 818	3 182
Resettlement	130 000	8 246		34 000	172 246	
Repatriation	30 000			-4 500	25 500	
	511 000	8 246		23 500	539 564	3 182
Mexico						
Care and maintenance	2 443 600	26 175		72 166	2 541 164	777
Local settlement	5 321 732			-658	5 318 615	2 459
Resettlement	4 000			2 654	6 654	
Repatriation	208 500			-2 654	200 000	5 846
Programme support and administration	611 000			20 144	631 144	
	8 588 832	26 175		91 652	8 697 577	9 082
Nicaragua						
Local settlement	153 600				153 600	
Repatriation	46 000				46 000	
Programme support and administration	62 000				44 676	17 324
	261 600				244 276	17 324
Peru						
Programme support and administration	37 000			26 302	63 302	
	37 000			26 302	63 302	
United States of America						
Local settlement	323 000				301 308	21 692
Resettlement	165 149			8 470	173 619	
Programme support and administration	820 000			-220 854	599 146	
	1 308 149			-212 384	1 074 073	21 692

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Venezuela						
Programme support and administration	96 000					96 000
	96 000					96 000
REGIONAL TOTAL	34 030 738	730 245	209 500	-265 747	34 298 636	406 100
MIDDLE EAST AND SOUTH-WEST ASIA						
Algeria						
Care and maintenance	3 545 800			-510 509	2 756 065	279 226
Local settlement	26 500				26 500	
Repatriation			10 000		10 000	
Programme support and administration	195 000			130 525	325 525	
	3 767 300		10 000	-379 984	3 118 090	279 226
Cyprus						
Care and maintenance	65 000				52 452	12 548
	65 000				52 452	12 548
Egypt						
Care and maintenance	264 000				115 420	148 580
Local settlement	387 000			-65 212	287 038	34 750
Resettlement	98 450				72 409	26 041
Programme support and administration	235 000			-50 406	166 092	18 502
	984 450			-115 618	640 959	227 873
Iran (Islamic Republic of)						
Care and maintenance	200 000				185 550	14 450
Local settlement	17 059 000			-1 906 987	14 934 220	217 793
Programme support and administration	655 000				603 676	51 324
	17 914 000			-1 906 987	15 723 446	283 567
Lebanon						
Care and maintenance	18 000				18 000	
Local settlement	29 000				29 000	
Programme support and administration	196 000			337 316	533 316	
	243 000			337 316	580 316	
Middle East						
Care and maintenance	146 000	2 500			131 962	16 538
Local settlement	389 400	2 500		-20 794	339 728	31 378
Resettlement	483 000			20 794	503 597	197
Programme support and administration	1 179 000			-130 525	17 561	30 914
	1 197 400	5 000		-130 525	992 848	79 027
Morocco						
Care and maintenance	18 000			3 133	20 721	412
Local settlement	25 000			-3 133	17 360	4 507
Programme support and administration	76 000				69 902	6 098
	119 000				107 983	11 017
Pakistan						
Care and maintenance	36 360 660			-784 113	35 569 809	6 738
Resettlement	167 000				132 260	34 740
Programme support and administration	2 171 000			-337 316	1 816 911	16 773
	38 698 660			-1 121 429	37 518 980	58 251
REGIONAL TOTAL	62 988 810	5 000	10 000	-3 317 227	58 735 074	951 509

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
OVERALL ALLOCATIONS						
Overall allocations						
Care and maintenance	1 723 005	50 000	-141 778	28 622	1 626 973	32 876
Emergency assistance	307 000			-14 450	255 586	36 964
Local settlement	1 011 500			-157 000	695 478	159 022
Programme reserve	2 425 673	-2 231 176				194 497
Resettlement	1 912 000		-229 500	-89 620	1 468 307	124 573
Repatriation	599 000	20 715	-170 457	149 000	588 918	9 340
Programme support and administration	25 696 000			1 265 828	26 942 830	18 998
	33 674 178	-2 160 461	-541 735	1 182 380	31 578 092	576 270
REGIONAL TOTAL	33 674 178	-2 160 461	-541 735	1 182 380	31 578 092	576 270
TOTAL, Annual Programme	379 403 617				375 876 824	3 526 793

SCHEDULE 3 (concluded)

Allocations and expenditure under the Emergency Fund

	Allocations	Expenditure	Unobligated balance
Angola	1 047 000	1 047 000	
Ethiopia	600 000	600 000	
Malaysia	500 000	500 000	
Mauritania	476 500	476 496	4
Overall allocations	-9 865 096	-9 880 000	14 904
Pakistan	725 000	725 000	
Senegal	390 456	390 456	
Turkey	225 628	225 628	
Uganda	2 625 000	2 620 500	4 500
West Africa	2 322 512	2 322 512	
Zaire	953 000	947 990	5 010
TOTAL, Emergency Fund		-24 418	24 418

SCHEDULE 4

SPECIAL ACCOUNTS

Funds allocated and expenditure as at 31 December 1989

(United States dollars)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1989
STAFF HOUSING FUND	1 249 783	733 316	516 467
EDUCATION ACCOUNT			
Algeria	34 900	34 721	179
Argentina	14 230	10 440	3 790
Bangladesh	16 500	16 460	40
Benin	95 500	29 000	66 500
Botswana	56 800	50 000	6 800
Burkina Faso	121 549	121 549	
Burundi	120 512	119 047	1 465
Cameroon	143 146	143 146	
Central African Republic	11 180	11 180	
Congo	219 000	219 000	
Costa Rica	35 700	28 600	7 100
Côte d'Ivoire	66 500	66 500	
Dominican Republic	4 593	4 593	
Egypt	407 183	250 000	157 183
Ethiopia	66 900	66 900	
Gabon	24 500	24 500	
Ghana	26 000	25 327	673
India	78 500	73 020	5 480
Italy	326 230	323 703	2 527
Kenya	54 000	51 810	2 190
Latin America			
Latin America - North-western	30 930	21 430	9 500
Latin America - Northern	22 707	11 320	11 387
Latin America - Southern	43 588	43 588	
Lesotho	90 000	70 800	19 200
Liberia	70 200	70 000	200
Mali	37 061	33 240	3 821
Mexico	43 000	40 250	2 750
Middle East	81 600	80 600	1 000
Morocco	30 307	30 133	174
Nicaragua	17 125	17 125	
Niger	41 000	37 052	3 948
Nigeria	23 300	23 300	
Overall allocations	258 517	100 000	158 517
Pakistan	88 600	54 172	34 428
Papua New Guinea	24 400	22 400	2 000

SCHEDULE 4 (concluded)

Fund by country	Funds allocated	Expenditure	Unobligated balance 31 December 1989
Portugal	36 400	20 000	16 400
Rwanda	244 447	244 135	312
Senegal	233 000	233 000	
Somalia	6 255	3 332	2 923
Sudan	353 300	353 297	3
Swaziland	26 200	16 235	9 965
Togo	52 000	52 000	
Tunisia	32 500	31 908	592
Uganda	52 063	38 570	13 493
United Republic of Tanzania	50 000	40 000	10 000
Zaire	168 700	125 128	43 572
Zambia	66 500	33 467	33 033
TOTAL	4 147 123	3 515 978	631 145

SCHEDULE 5

SPECIAL PROGRAMMES

Funds available and expenditure as at 31 December 1989

(United States dollars)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
AFGHAN REPATRIATION PROGRAMME				
Afghanistan				
Repatriation		3 846 270		
	4 188 861	3 846 270		342 591
Iran (Islamic Republic of)				
Repatriation		2 970 550		
	3 201 371	2 970 550		230 821
Overall allocations				
Repatriation		4 837 739		
	15 605 352	4 837 739		10 767 613
Pakistan				
Repatriation		13 161 573		
	14 704 339	13 161 573		1 542 766
PROGRAMME TOTAL	37 699 923	24 816 132		12 883 791
NAMIBIAN REPATRIATION PROGRAMME				
Angola				
Repatriation		5 235 000		
	5 235 000	5 235 000		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
Namibia				
Local settlement		6 927 120		
Repatriation		4 715 658		
	11 787 683	11 642 778		144 905
Overall allocations				
Repatriation		15 448 436		
	15 535 400	15 448 436		86 964
Zambia				
Repatriation		354 400		
	354 400	354 400		
PROGRAMME TOTAL	32 912 483	32 680 614		231 869
MOZAMBICAN RETURNEES				
Mozambique				
Emergency assistance		2 041 751		
	2 526 356	2 041 751		484 605
PROGRAMME TOTAL	2 526 356	2 041 751		484 605

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
ETHIOPIAN RETURNEES				
Ethiopia				
Emergency assistance		2 033 927		
Programme support and administration		265 428		
	2 400 925	2 299 355		101 570
PROGRAMME TOTAL	2 400 925	2 299 355		101 570
GUATEMALAN RETURNEES				
Guatemala				
Local settlement		961 913		
	13 348 065	961 913		386 152
PROGRAMME TOTAL	1 348 065	961 913		386 152
NICARAGUAN RETURNEES				
Nicaragua				
Local settlement		842 184		
	2 546 731	842 184		1 704 547
PROGRAMME TOTAL	2 546 731	842 184		1 704 547

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1989
CYPRUS OPERATION				
Cyprus				
Care and maintenance		10 005 012		
Programme support and administration		340 144		
	20 867 972	10 345 156		10 522 816
PROGRAMME TOTAL	20 867 972	10 345 156		10 522 816
ORDERLY DEPARTURE, VIET NAM				
Viet Nam, Socialist Republic of				
Resettlement		2 020 000		
Programme support and administration		316 182		
	2 682 657	2 336 182		346 475
PROGRAMME TOTAL	2 682 657	2 336 182		346 475
SOUTH-EAST ASIA ANTI-PIRACY				
Thailand				
Care and maintenance		1 553 721		
	2 422 916	1 553 721		869 195
PROGRAMME TOTAL	2 422 916	1 553 721		869 195

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
SRI LANKAN RETURNEES				
Sri Lanka				
Emergency assistance		2 866 512		
	4 221 613	2 866 512		1 355 101
PROGRAMME TOTAL	4 221 613	2 866 512		1 355 101
OTHER TRUST FUNDS				
Algeria				
Care and maintenance			357 072	
	357 072		357 072	
Angola				
	1 010 589			1 010 589
Argentina				
	7 829			7 829
Australia				
Care and maintenance		30 000		
		30 000	30 000	
Bangladesh				
Repatriation		86 431		
	86 431	86 431		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1988
Belgium				
Local settlement		89 542		
Programme support and administration		153 324		
	652 273	242 866		409 407
Burundi				
Local settlement		893 712		
	1 011 434	893 712		117 722
Central African Republic				
	39 945			39 945
Costa Rica				
Local settlement		685 765		
	1 416 389	685 765		730 624
Djibouti				
	7 194			7 194
Egypt				
Local settlement		18 092		
	28 288	18 092		10 196

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance 31 December 1988
El Salvador				
Local settlement		767 467		
	1 226 113	767 467		458 646
Ethiopia				
Care and maintenance		3 295 660	12 672 290	
Local settlement		281 236	1 278 200	
	22 183 166	3 576 896	13 950 490	4 655 780
France				
Care and maintenance		22 189		
Local settlement		248 550		
Repatriation		279 319		
	592 404	550 058		42 346
French Guyana				
Repatriation		96 600		
	426 224	96 600		329 624
Haiti				
Local settlement		157 500		
	157 500	157 500		
Honduras				
Local settlement		465 803		
	919 029	465 803		453 226

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1989
		Cash	Kind	
Hong Kong				
Care and maintenance		12 952 905		
Local settlement		200 068		
Repatriation		238 870		
	15 855 455	13 391 843		2 463 612
Hungary				
Care and maintenance		63 921		
Local settlement		3 000 000		
	3 791 108	3 063 921		727 187
Indonesia				
Care and maintenance		603 201		
	742 388	603 201		139 187
Iran, Islamic Republic of				
Care and maintenance		85 821		
	85 821	85 821		
Japan				
Care and maintenance		1 592 690		
	1 592 690	1 592 690		
Kampuchea				
Care and maintenance		563 538		
Programme support and administration		139 794		
	960 220	703 332		256 888

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Mozambique				
Care and maintenance		432 000	1 047 182	
Local settlement		881 755	46 519	
	2 734 253	1 313 755	1 093 701	326 797
Namibia				
Local settlement			481 833	
	481 833		481 833	
Nigeria				
Care and maintenance			1 167	
	1 167		1 167	
Overall allocations				
Care and maintenance		2 685 422		
Junior professional		4 744 194		
Local settlement		2 670 044		
Repatriation		500 000		
Programme support and administration		1 747 412		
	30 027 346	12 347 072		17 680 274
Pakistan				
Care and maintenance		3 472 629	5 442 106	
	9 376 821	3 472 629	5 442 106	462 086
Papua New Guinea				
Care and maintenance			213 601	
	213 601		213 601	

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SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Philippines				
Care and maintenance		987 005		
	1 062 164	987 005		75 159
Rwanda				
	449 745			449 745
Senegal				
Care and maintenance			1 020 408	
	1 020 408		1 020 408	
Somalia				
Care and maintenance		62 733	535 419	
	1 582 987	62 733	535 419	984 835
Spain				
Programme support and administration		33 838		
	51 038	33 838		17 200
Sudan				
Care and maintenance		832 791	2 288 101	
Local settlement		2 459 222		
	9 391 134	3 292 013	2 288 101	3 811 020

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Suriname				
Local settlement		100 000		
Repatriation		77 506		
	670 099	177 506		492 593
Swaziland				
Care and maintenance			362 502	
	362 502		362 502	
Thailand				
Care and maintenance		1 520 184	8 402 711	
Repatriation			16 988	
Programme support and administration		50 123		
	10 256 538	1 570 307	8 419 699	266 532
Turkey				
Care and maintenance		35 000		
	2 375 168	35 000		2 340 168
Uganda				
Care and maintenance		1 119 016	901 490	
Emergency assistance		640 857		
	2 827 765	1 759 873	901 490	166 402
United Republic of Tanzania				
Care and maintenance			157 965	
Local settlement		2 995		
	161 328	2 995	157 965	368

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
United States				
Emergency assistance		9 868		
	9 868	9 868		
Viet Nam, Socialist Republic of				
Care and maintenance			990 325	
Local settlement		744 209		
	1 785 458	744 209	990 325	50 924
Yemen				
Emergency assistance		301 886		
	301 886	301 886		
Zaire				
Local settlement		51 825		
	331 262	51 825		279 437
Zambia				
Local settlement		120 599		
	123 419	120 599		2 820

SCHEDULE 5 (concluded)

Fund by country	Total funds	Expenditure		Unobligated balance 31 December 1988
		Cash	Kind	
Zimbabwe				
Care and maintenance			559 200	
	559 200		559 200	
PROGRAMME TOTAL	140 327 461	57 578 297	41 905 530	40 843 634
GRAND TOTAL	249 957 102	138 321 817	41 905 530	69 729 755

SCHEDULE 6

Status of prior years' projects - All funds

Obligations liquidated/outstanding
as at 31 December 1989

(United States dollars)

Fund by country	Unliquidated obligations 1 January 1989	Payments during 1989	Cancellations during 1989	Unliquidated obligations
Annual programme				
Afghanistan	12 499	10 479	2 020	
Algeria	1 546 076	1 309 970	236 106	
Angola	1 620 518	1 313 415	285 918	21 185
Argentina	36 485	30 319	6 166	
Australia	56 008	27 605	28 403	
Austria	17 190	11 707	5 483	
Belgium	7 938	785	7 153	
Benin	44 554	11 135	33 419	
Botswana	247 625	133 224	32 051	82 350
Burkina Faso	14 772	7 992	6 780	
Burundi	55 056	49 169	5 887	
Cameroon	190 965	182 412	8 553	
Canada	21 285	8 208	13 077	
Central African Republic	31 180	21 589	9 591	
China	20 000	20 000		
Congo	98 040	95 062	2 978	
Costa Rica	169 628	95 545	74 083	
Côte d'Ivoire	45 408	14 258	31 150	
Djibouti	160 992	117 025	43 967	
Egypt	86 627	76 305	10 322	
Ethiopia	6 906 331	6 425 711	333 088	147 532
France	32 114	23 069	9 045	
Gabon	3 088	3 088		
Germany, Federal Republic of	46 601	14 685	31 916	
Ghana	32 864	31 085	1 779	
Greece	19 146	10 292	8 854	
Honduras	394 074	215 320	178 754	
Hong Kong	3 205 829	3 116 660	89 169	
India	212 803	167 731	45 072	
Indonesia	182 010	172 120	9 890	
Iran, Islamic Republic of	6 713 319	6 044 062	669 257	
Ireland	4 314	1 303	3 011	
Italy	68 227	38 103	30 124	
Japan	122 528	120 751	1 777	
Kenya	160 440	62 221	55 320	42 899
Korea, Republic of	22 240	22 240		
Latin America - North-western	24 558	21 940	2 618	
Latin America - Northern	227 893	103 969	123 924	
Latin America - Southern	101 288	71 672	29 616	
Lebanon	36 334	3 480	32 854	
Lesotho	61 538	2 743	58 795	
Liberia	10 331	7 754	2 577	
Libyan Arab Jamahiriya	4 100		4 100	
Malawi	2 904 333	1 882 074	194 584	827 675
Malaysia	13 899	6 575	7 324	
Malta	19 000	19 000		
Mexico	436 098	251 564	184 534	
Middle East	57 383	11 603	45 780	
Morocco	6 940	4 396	2 544	
Mozambique	24 267	22 343	1 924	
Nepal	4 902		4 902	
Netherlands	1 015	875	140	
Nicaragua	18 486	8 878	9 608	
Nigeria	21 353	10 050	11 303	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1989	Payments during 1989	Cancellations during 1989	Unliquidated obligations
Other countries, Asia	476 880	394 566	82 314	
Overall allocations	3 607 601	2 120 960	1 478 631	8 010
Pakistan	5 985 361	5 130 002	855 359	
Pan-African Conference	1 316	1 316		
Papua New Guinea	92 448	67 607	24 841	
Philippines	197 520	108 000	89 520	
Portugal	196 636	191 960	4 676	
Rwanda	1 019 533	937 565	81 968	
Senegal	16 809	3 685	13 124	
Sierra Leone	28 737	27 116	1 621	
Singapore	25 157	21 017	4 140	
Somalia	6 623 575	3 833 935	2 589 365	200 275
Sudan	9 002 450	4 860 103	3 573 958	568 389
Swaziland	212 515	161 805	50 710	
Sweden	18 826	7 867	10 959	
Switzerland	128 855	75 091	53 764	
Thailand	787 206	666 767	120 439	
Togo	15 046	3 425	11 621	
Tunisia	2 730	2 525	205	
Turkey	66 730	24 049	42 681	
Uganda	655 641	518 403	137 238	
United Kingdom of Great Britain and Northern Ireland	25 813	157	25 656	
United Republic of Tanzania	1 219 066	376 965	126 951	715 150
United States of America	92 154	74 857	17 297	
Viet Nam, Socialist Republic of	241 484	207 921	33 563	
West Africa	264 757	99 188	165 569	
Yugoslavia	112 380	38 006	74 374	
Zaire	765 558	467 014	298 544	
Zambia	308 478	271 690	36 788	
Zimbabwe	1 217 988	1 122 129	95 859	
Total	59 991 742	44 249 252	13 129 025	2 613 465
Emergency Fund				
Bangladesh	85 851	23 239	62 612	
China	200 000	200 000		
Ethiopia	1 952 049	1 952 049		
Iran, Islamic Republic of	2 089 796	1 160 042	929 754	
Sri Lanka	1 959		1 959	
Uganda	166 191	103 812		62 379
Yemen	275 988	137 774	138 214	
Zimbabwe	196 068	196 068		
Total	4 967 902	3 772 984	1 132 539	62 379
Education Account				
Algeria	41 657	17 693	23 964	
Bangladesh	9 900	6 049	3 851	
Benin	103 667	73 948	29 719	
Botswana	55 556	16 842	38 714	
Burkina Faso	202 986	138 629	64 357	
Burundi	67 989	67 989		
Cameroon	136 354	135 362	992	
Central African Republic	47 380	36 288	11 092	
Congo	246 406	202 472	43 934	
Costa Rica	4 068		4 068	
Côte d'Ivoire	3 190	909	2 281	
Djibouti	21 070	10 185	10 885	
Egypt	506 817	171 614	335 203	
Ethiopia	44 507	20 352	24 155	
Gabon	49 279	25 773	23 506	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1989	Payments during 1989	Cancellations during 1989	Unliquidated obligations
Ghana	30 273	16 051	14 222	
India	66 032	47 233	18 799	
Italy	15 112	15 112		
Kenya	17 428	149	17 279	
Latin America - North-western	13 453	5 009	8 444	
Latin America - Northern	34 250	18 054	16 196	
Latin America - Southern	642		642	
Lesotho	26 490	14 245	12 245	
Liberia	65 840	19 447	46 393	
Mexico	79 925	74 502	5 423	
Middle East	132 741	87 053	45 688	
Morocco	24 584	20 440	4 144	
Mozambique	4 359	533	3 826	
Niger	30 475	19 429	11 046	
Nigeria	19 633	4 720	14 913	
Overall allocations	71 629	55 951	15 678	
Pakistan	123 162	83 858	39 304	
Papua New Guinea	1 828		1 828	
Portugal	58 993	47 275	11 718	
Rwanda	163 113	122 951	40 162	
Senegal	174 114	168 726	5 388	
Somalia	2 856	2 157	699	
Sudan	172 198	141 105	31 093	
Swaziland	25 563	6 553	19 010	
Togo	57 536	24 259	33 277	
Tunisia	23 398	21 241	2 157	
Uganda	6 721	5 569	1 152	
United Republic of Tanzania	69 758	56 452		13 306
Zaire	141 969	52 515	37 954	51 500
Zambia	44 710	39 600	5 110	
Total	3 239 611	2 094 294	1 080 511	64 806
Afghan Repatriation Programme				
Overall allocations	3 180 465	1 265 364	535 057	1 380 044
Pakistan	726 017	199 440	526 577	
Total	3 906 482	1 464 804	1 061 634	1 380 044
Mozambican returnees				
Mozambique	1 296 682	1 207 246	33 189	56 247
Total	1 296 682	1 207 246	33 189	56 247
Ethiopian returnees				
Ethiopia	1 185 335	994 053	191 282	
Total	1 185 335	994 053	191 282	
Guatemalan returnees				
Guatemala	104 001	90 195	13 806	
Total	104 001	90 195	13 806	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1989	Payments during 1989	Cancellations during 1989	Unliquidated obligations
Nicaraguan returnees				
Nicaragua	2 328 464	2 065 343	44 384	218 737
Total	2 328 464	2 065 343	44 384	218 737
Cyprus operation				
Cyprus	4 017 575	2 300 006	113 078	1 604 491
Total	4 017 575	2 300 006	113 078	1 604 491
Orderly departure, Viet Nam				
Viet Nam, Socialist Republic of	101 231	54 063	47 168	
Total	101 231	54 063	47 168	
South-East Asia Anti-Piracy				
Thailand	451 021	451 021		
Total	451 021	451 021		
Sri Lankan returnees				
Sri Lanka	2 024 710	1 853 360	171 350	
Total	2 024 710	1 853 360	171 350	
Other Trust Funds				
Algeria	1 581 810	452 710	543 020	586 080
Angola	58 282	55 916	2 366	
Bangladesh	21 000	18 107	2 893	
Botswana	483 217	274 495		208 722
Burundi	933 935	933 935		
Cameroon	420		420	
Central African Republic	10 834	10 834		
Chad	66 680	66 680		
Costa Rica	67 888	39 900	27 988	
Democratic Kampuchea	312 787	262 192	33 333	
East Timor	56 500	56 500		
El Salvador	106 403	6 403	100 000	
Ethiopia	21 156 417	15 596 490	364 700	5 195 227
France	77 712	63 784	13 928	
Honduras	424 487	360 382	27 616	36 489
Hong Kong	221 339	181 022	40 317	
Iran, Islamic Republic of	1 392 603	366 300	42 803	983 500
Kenya	123 369			123 369
Lao People's Democratic Republic	445 774	375 569	70 205	
Lesotho	48 058	48 058		
Malawi	9 803 502	4 080 155	406 245	5 317 102
Mozambique	36 040	36 040		
Namibia	867 473	761 198	106 275	
Overall allocations	1 929 022	1 162 867	657 873	108 282
Pakistan	7 347 975	6 854 999	113 912	379 064
Somalia	10 243 097	1 358 962	3 225 498	5 658 637
Sudan	5 214 260	727 043	502 375	3 984 842
Swaziland	2 197 873	2 158 273		39 600
Thailand	3 911 834	3 860 269	43 163	8 402
Uganda	1 768 402	828 018	555 411	384 973
United Republic of Tanzania	77 112	77 112		

SCHEDULE 6 (concluded)

Fund by country	Unliquidated obligations 1 January 1989	Payments during 1989	Cancellations during 1989	Unliquidated obligations
United States of America	4 721	1 005	3 716	
Yemen	18 834	2 713	16 121	
Zaire	1 800 326	1 217 452	231 514	351 360
Zimbabwe	650 739	326 681		324 058
Total	73 460 725	42 622 064	7 137 692	23 700 969
GRAND TOTAL	157 075 481	103 218 685	24 155 658	29 701 138

SCHEDULE 7

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1989	Cumulative to 31 December 1989	
Total loans made	-	16 362 777	
Adjustments			
Unused funds refunded by implementing agencies	-	(817 068)	
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior	-	(4 105 721)	
Exchange differences	(159 528)	5 652 427	17 092 415
Liquidations			
Repayments	(180 486)	(12 583 524)	
Write-offs/conversion into grants	-	(803 765)	
Agencies' collection fees and charges	(19 472)	(429 549)	(13 816 838)
Total loans outstanding as at 31 December 1989			3 275 577
Of which refundable upon receipt to:			
Implementing agencies for collection fees			(437 792)
Total loans refundable to UNHCR as at 31 December 1989			2 837 785 a/

a/ Breakdown by source of funds:

Major aid programmes	2 837 003
Trust funds	782
	2 837 785

SCHEDULE 8

Investment of funds as at 31 December 1989

(United States dollars)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Notice deposit accounts					
Citicorp, Zurich	2 days	8-1/4		8 700 000	
Banque scandinave en Suisse, Geneva	2 days	8-1/4		2 000 000	
Deutsche Bank, Bonn (DM 2 500 000)	2 days	7		1 396 648	
Deutsche Girozentrale, Luxembourg (DM 1 000 000)	2 days	7-3/4		558 659	
				12 655 307	
Deposit accounts					
Iokai Bank, London	14 days	9	10.01.90	5 000 000	5 000
Generale de Banque, Brussels	14 days	9-1/4	12.01.90	5 000 000	2 569
Amsterdam Rotterdam Bank, Amsterdam	14 days	9-1/8	12.01.90	5 000 000	2 535
Société de Banque Suisse, Geneva (SwF 6 000 000)	14 days	9	12.01.90	3 726 708	1 863
Den Norske Creditbank, Luxembourg	21 days	9	19.01.90	5 000 000	2 522
Banco Español de Crédito, Madrid (Ptas 30 000 000)	62 days	8-1/2	22.02.90	260 870	554
				23 987 578	15 021

Cash and investments 1985-1989

(Thousands of United States dollars)

	1985	1986	1987	1988	1989
Cash and investments on 31 December					
Current accounts	1 921	3 875	5 335	13 782	3 752
48-hour accounts	21 300	6 500	8 400	21 695	12 655
Deposit accounts	83 000	74 595	115 655	33 528	23 988
	106 221	84 970	129 390	69 005	40 395
Average in hand during year					
In current accounts	7 141	9 050	13 985	13 782	10 496
Invested (48-hour and deposit accounts)	92 068	84 564	87 396	80 179	37 331
	99 209	93 614	101 381	93 961	47 827
Interest earned					
On current accounts	100	204	411	363	572
On invested funds	7 989	5 980	5 870	5 494	3 304
	8 089	6 184	6 281	5 857	3 876
Average rate of interest earned					
On funds in hand and bank	8.15%	6.61%	6.20%	6.23%	8.10%
On invested funds	8.68%	7.07%	6.72%	6.85%	8.85%

a/ The amount of $US 4,022 shown on statement 2 under "Other income" is made up as follows:

	$US
Interest earned	3 875 853
Exchange differences and bank charges	146 256
	4 022 109

IV. SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.

2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts, as may be appropriate, in accordance with the Financial Rules.

4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1989 for the 1990 general programmes) are recorded as income in 1989 even if they concern programmes whose budgetary period extends into 1990, and therefore may be partially obligated in 1989. The term "expenditure" designates total obligations incurred up to 31 December 1989, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1989 but for projects commencing in 1990 are not included in 1989 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable and payable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds and ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories; the book values at 31 December 1989 of non-expendable property held for administrative purposes was $28,162,245.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund, as provided for in financial rule 9.3.

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